

JUL 11 1941

The BUSINESS EDUCATION World

mind much

CONTENTS



GOOD CHEER
GOOD LUCK
GOOD HEALTH
HAPPY NEW YEAR

Duplication of Business and Social-Studies Subjects	Allen Y. King	353
Romance of a London Shop	Margaret Louise Wallace	356
Essential Records for Commercial Departments	E. G. Blackstone	359
Typing Standards at the Junior College Level	Fanny E. Baggle	361
Responsibility for Extracurricular Bookkeeping	L. A. Rice	367
Tests on Business Forms	V. E. Breidenbaugh	374
You Have What It Needs	G. H. Estabrooks	375
Economic Geography: Teacher and Subject	Nels A. Bengtson	379
The Commercial Law Club	Col. Thomas E. Fitz-Hugh	383
Personality Training in Shorthand II Classes	Doris C. Nelson	387
Research in Business Education	Haynes and Humphrey	389
Snoopervisor, Whoopervisor, or Supervisor?	M. B. Kenwood	391
Second B.E.W. Project Contest	Johnson and Briggs	396
Business Personality Project	Mabel Wubbena	400
Wondering and Wandering	Louis A. Leslie	402
Nutmeg and Ginger	Celia Ayars Priestley	406
Secretarial Training Survey	Blanchard and Carmichael	407
A Shortcut to Speed Building	Clyde Insley Blanchard	409
The ABC's of Office Machines	Albert Stern	411
Penmanship in the Secondary Schools	Harry D. Smith	415
The Lamp of Experience	Harriet P. Banker	419
My First Field Trip	Leslie M. Collins	421
An Examination in Business Mathematics	R. Robert Rosenberg	423
"Vox Emissa Volat; Litera Scripta Manet"	William E. Haines	426
Motion Pictures for Business Education	Lawrence Van Horn	427
On the Lookout	Archibald Alan Bowle	428
Consumer Education Notes	Ray G. Price	429
In Other Magazines	Claudia Garvey	431
Your Professional Reading	Jessie Graham	433
Shorthand Dictation Material	The Gregg Writer	435

OL. XIX
NO. 5
a Year

JANUARY
1939



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MASTER TYPEWRITER

The BUSINESS EDUCATION WORLD

270 MADISON AVENUE, NEW YORK



A New Year's Resolution

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The contents of this journal are indexed monthly in the Educational Index.

ONE of the happiest traditions associated with New Year's Day is the New Year's resolution. We all hunger for an opportunity to make a new start—to banish certain habits and actions and routines of living. The beginning of a new year provides just that opportunity—with the added advantage that a sudden change for the better is not conspicuous at New Year's.

We are surrounded on New Year's Day by relatives and friends, all feeling as we feel—all having the desire to live a richer, more worth-while life.

Pettiness disappears. "Oh, that's all right, old man," or "My dear, think nothing of it," or "You did a grand job," warms many a heart that in the past twelve months has ached for real, honest-to-goodness expressions of friendship and appreciation of work well done and for sympathetic understanding of shortcomings.

In our opinion, the finest New Year's resolution that we, as teachers, can make for our guidance and inspiration is this:

"When we teach, let us teach—not test."

To teach is to *help* our students to the utmost of our intelligence and sympathetic understanding. When we test them, we are not helping them—they are on their own.

If only we could be present in the thousands of homes when Mary or John says to Dad or Mother, "I failed in that miserable old examination today," we might realize more keenly how far away we have wandered from the real purpose of our calling.

"We had an exam today," or "I must get busy and

study for that exam tomorrow," are among the saddest refrains among young people. Young people are the life of the home. What a wonderful thing it would be if they came home from school saying instead, "What a grand teacher Miss Smith is; I learned so much from her today!"

The teaching of skill subjects is a major responsibility of business education. Because it is so easy to test progress in these subjects, many of us have fallen into the habit of testing far oftener than we teach.

"Let me help you . . . let me show you how . . . Here's what is the matter . . . What do you think is causing the trouble? . . . Try it this way; maybe it will solve your problem . . ."

Teaching, helping, trying to see things with our students' eyes, let us encourage them step by step to build the skill by which they can earn a living.

A year filled with real teaching—let that be our objective for 1939.

Happy New Year.

THE BUSINESS EDUCATION WORLD

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270 MADISON AVENUE, NEW YORK

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(See pages 396-398)

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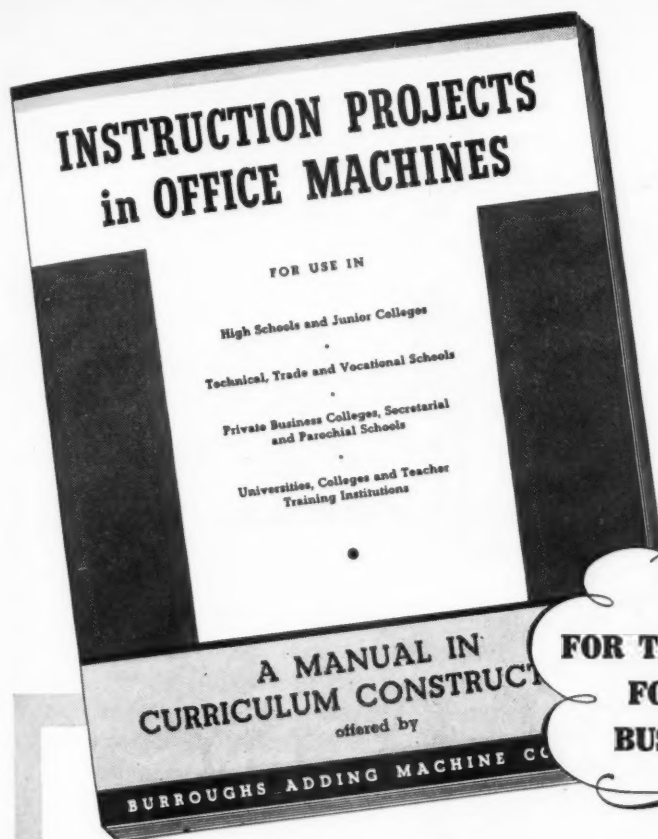
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No. 5

Duplication Between Commercial Subjects and the Social Studies

ALLEN Y. KING

AN examination of the courses usually offered in the business-education curriculum shows two groups of subjects: first, those designed primarily to provide skills for vocational or personal use, such as typewriting, shorthand, machine operation, filing, and bookkeeping; and second, those that deal more with the general nature of business life, such as courses in junior business training, business information, business organization, salesmanship, and advertising. In some sections of the country economics and economic geography are treated as commercial subjects. However, for the purposes of this discussion these two subjects will be considered as social studies.

Some leaders of business education, not satisfied with training in vocational skills alone, have enthusiastically set about planning or revising the courses in the second group of commercial subjects mentioned above. They hoped that through the study of these subjects pupils might acquire some of the more general abilities and broader understandings essential to successful economic life. They said that "every person, regardless of his position, education, or social standing" should be informed about certain "phases of busi-

ness relating to banking, borrowing, and lending money, finance, insurance, investment, personal bookkeeping, budgeting, buying, selling, business correspondence, business law, real estate, and certain phases of practical economics."



ALLEN Y. KING

The following are some of the major objectives they set up: (1) an appreciation of the importance of industry and commerce; (2) the ability to perform intelligently those manifold business activities common to all people; (3) an understanding of the social and economic services rendered by business; (4) the ability to consume discriminately the services and goods business has to offer; (5) a recognition of the seriousness and complexity of the major social, business, and economic problems, and the development of a desire to contribute to their equitable solution.

We may not agree fully with this list of objectives. We may believe that they are directed too largely toward developing an attitude of acceptance of the status quo in business organization. Yet the list sounds very familiar to anyone who has read much about the objectives in social studies. We must agree that, to the extent that these subjects contribute to the pupils' progress toward these goals, they

have citizenship training values as conceived by a large element in our population.

Duplication

An examination of courses of study and textbooks in commercial education raises the question of duplication and confusion in curriculum building. Some of these courses seem to repeat large parts of courses in mathematics; others, of work done in home economics classes, notably the sections dealing with consumers' problems. There seems to be a still greater degree of similarity with some social studies courses, such as community civics, economic civics, vocations, economics, consumer economics, and problems of democracy.

The following list of topics selected at random from some newer commercial textbooks and courses of study will serve to show this relation: money, banks and banking, meaning and benefits of economic living, taxation, trade with other countries, budgets, insurance, the business cycle, good manners, understanding others, credit and its uses, getting the most out of spending, buying a home, installment buying, personal investments, types of business ownership, transportation, thrift, reasons for business, business organization, travel in the modern world, frauds and their detection, choosing a means of earning a living.

In several cases these new commercial subjects, as outlined in textbooks and syllabi, do unusually well the things we have been attempting to do in some of the newer courses in the social studies. They have been restricted less by tradition and have been able to address themselves directly to present needs.

Publishers frequently have submitted these newer textbooks to be considered for adoption in social studies classes. Many of them develop understandings much needed in our increasingly complex life, and merit the attention of social studies teachers.

Planning

What can or should be done to meet this problem of duplication? The fact that many similar conclusions have been reached by educators working independently on common

◆ **About Allen King:** Supervisor of Social Studies, Cleveland Public Schools; Lecturer in history and education, Western Reserve University. A.B., Goshen College; M.A., Western Reserve University; additional graduate work at the University of Chicago and Ohio State University. Former president, Social Studies Council of Northeastern Ohio; Advisory Board of Editors, *Social Education*. Hobbies: Reading and golf.

problems in the two departments, instead of being condemned, properly should be made the basis for future co-operative planning.

There are certain understandings, abilities, habits, and ideas that all pupils should develop, regardless of their probable future vocational pursuits. To aid pupils to acquire these basic elements essential to all citizens in a democracy, programs of activities and subject matter should be organized into courses required for all boys and girls, irrespective of whether they are pursuing the academic, commercial, technical, or industrial arts course of studies.

In these basic courses, repetition should be planned carefully, because of its importance in the development of habit and understanding. However, unnecessary repetition of certain topics should not crowd from the curriculum other topics and activities of equal value.

After we have planned the courses basic to all pupils, and provided for introducing them into the curriculum, and after all teachers in all departments are conversant with this basic program, then it is possible that each department may plan additional courses to meet the needs of special groups of pupils, and that the departments best qualified or equipped to meet these needs shall be given the responsibility for organizing these special courses.

Many of the courses now offered may be quite satisfactory, but certainly co-operation and differentiation in formulating the program for business education and the social studies is more likely to produce desirable curricula than attempts at mere correlation between courses now in existence. All that is necessary is some degree of planning and some degree of departmental unselfishness.

[Reprinted from *Social Education*, May, 1938, by permission of the author and the publisher.]

American Association of Commercial Colleges Increases Membership

THE following schools have been admitted to membership in the American Association of Commercial Colleges during the past year:

Alpena Business Institute, Alpena, Michigan. J. L. Bertrand, Manager.
Federal Institute, Tyler, Texas. J. B. Carey, President.
Shore Business College, Asbury Park, New Jersey. J. C. Evans, President.
Peoria Institute of Business, Peoria, Illinois. H. H. Head, President.
Syracuse Secretary School, Syracuse, New York. W. O. Jones, Proprietor.
Western College of Commerce, Wenatchee, Washington. Clyde W. Kellogg, President.
Beutel Business College, Tacoma, Washington. W. B. Barger, President.
Bramwell Business School, Evansville, Indiana. Mrs. H. L. Bramwell, Principal.
Triple Cities Institute, Aberdeen, Washington. J. William Caunt, Proprietor.
Annapolis Business College, Annapolis, Maryland. Mrs. A. Gordon Fleet, Director.
Skagit Business College, Mount Vernon, Washington. D. A. Hiles, Manager.

Executive Secretarial School, Torrington, Connecticut. Mrs. Irene C. Julin, Principal.

Aberdeen Business College, Aberdeen, South Dakota. George L. Kemper, President.

Kennedy Commercial School, Durham, North Carolina. A. Virgil Kennedy, President and Manager.

Marrero Business School, Santa Clara, Cuba. Professor Medardo Marrero.

Draughon Business University, Oklahoma City, Oklahoma. L. T. Nichols, President.

Thompson Business College, Harrisburg, Pennsylvania. C. M. Thompson, President.

Garner Secretarial School, New Orleans, Louisiana. Mrs. Ruth Warner Mullen, Principal.

Gates Business College, Augusta, Maine. Mrs. Georgia M. Lincoln, Proprietor.

Grace Martin's School, Pittsburgh, Pennsylvania. Mrs. Grace Martin Cornelius, Proprietor.

Draughon's Business College, Montgomery, Alabama. J. D. Wallace, Manager.

Plainview Business College, Plainview, Texas. J. E. Watson, President.

Willis College of Business, Vancouver, British Columbia. Stephen T. Willis, President.

Business Preparatory School, Wichita, Kansas. Mrs. Corinne Wilson, Principal.

Nathaniel Altholz Honored

THE Commercial Education Association of the City of New York and Vicinity, at its sixteenth semi-annual convention, held November 19, presented Nathaniel Altholz with a beautifully embossed plaque to commemorate his completion of ten years of distinguished service as Director of Commercial Education for the City of New York.

Many high-ranking New York City school officials, including Dr. Harold G. Campbell, Superintendent of Schools; Dr. John L. Tildsley, former Associate Superintendent; Associate Superintendent Frederick Ernst; Henry Levy, Examiner for the Board of Education; Conrad Saphier, past president of the Association; and Miss Helen Kernan, of the Haaren

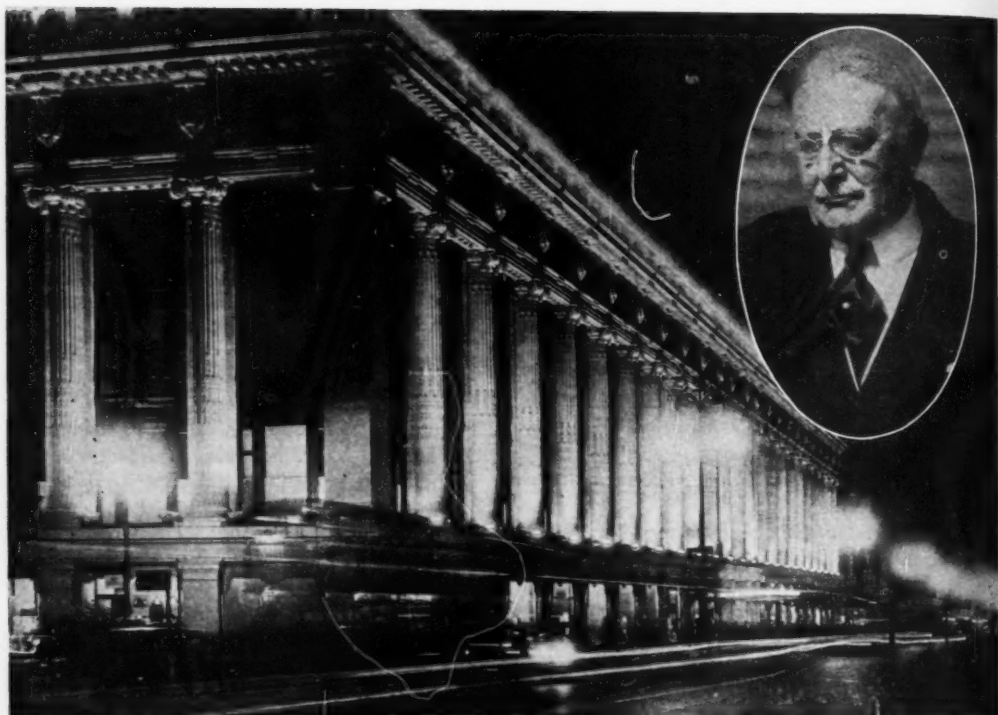
High School, extolled Mr. Altholz for his splendid and inspiring leadership in the field of business education.

More than 2,000 commercial teachers attended this convention. Under the direction of its president, Irving Raskin, of the Girls Commercial High School, Brooklyn, the Association built its program around "High Lights in Business Teaching Techniques."

As President Raskin put it, "Having gained ground under the inspiring leadership of our director, Nathaniel Altholz, we rest briefly to consolidate our achievements, to appraise their fundamental worth, and to orient ourselves for the road ahead."

B. E. W. Subscription Rate Advanced to \$2 a Year

AS ANNOUNCED in the December issue, the subscription rate to the B.E.W. is now \$2 a year (\$2.25 in Canada and \$2.50 elsewhere outside the United States and Possessions). This increase is absolutely necessary to care for increased cost of production. The B.E.W. is still worth many times its subscription rate; it isn't how much you pay, but what you get for what you pay!



Ewing Galloway

Romance of a London Shop

MARGARET LOUISE WALLACE

NO sign board identifies Selfridge's store on Oxford Street in London.

If you are sufficiently provincial not to recognize it when you get there, watch for the flags of forty nations which float from its roof. Or you may recognize it by the "Queen of Time," an ornate gilt and polychrome clock above the central doorway.

Selfridge's is more than a tremendous department store; it is an institution for personalized service. It sells everything that a New York or Chicago department store sells, and much they do not; but its keynote is specialization.

In the great centers of the world—New York, Paris, Naples, Berlin, Shanghai—Selfridge representatives keep watch on the world's products.

Selfridge's specializes in helpfulness. It will send a clerk in a taxi to get the book you want if it's not in stock; it will blend a tobacco to suit you, and thereafter supply it by number when you reorder; it will change a broken shoelace or replace a button for you—without charge, of course.

Tremendous? Well, the branch post office under Selfridge's roof is said to receive more than 125,000 orders yearly. The telephone switchboard, one of the largest in London, averages 40,000 calls a day. The store serves 1,000 square miles of territory and its vans run more than a million miles a year. The dispatching department is more than a mile from the store, because of the great space it requires. Paris deliveries are made by air mail by this "world in little."

Not so little, at that, with its frontage of 515 feet on Oxford Street, where more than twenty plate-glass show windows glitter, and its floor-space covering 168,000 square feet. From the two subterranean bargain basements to the "Hanging Gardens" on the eleventh-story roof, where blooming flowers, pigeons, and fish in a pond all seem equally at home, everything is done to please the customers who come from the ends of the earth.

There is even a "soda-water bar" almost as fine as ours in America, but serving tea as well as ice-cream soda! Here and there!

found a spot where fresh paint might have helped—Americans are so fussy! By now, I am sure, the worn places have been touched up for the London "season."

Thirty large lifts—that sensible short English word for them—run constantly, their handsome brass-embossed doors moving without a sound. The elevator girls are both pretty and polite. Their summer costume of white included a jaunty cap shaped like a chef's, and high white kid boots—very effective. They wear blue in the winter, they told me.

As is natural in a place where intelligence is displayed, new discoveries in science are utilized here whenever possible. An analytical and testing laboratory checks on food and merchandise. Its experts report inventions and innovations that may be useful to the firm. The sprinkler system not only starts automatically at a certain temperature, but promptly calls the London Fire Brigade. The safe-deposit vaults have the latest mechanical devices to make burglary impossible and are so constructed as to resist any sort of exterior explosion—except possibly an earthquake.

Selfridge's opened in 1909, heralded by a blast of full-page newspaper advertising that set a new high for business publicity in Great Britain. Within twenty-four hours it was one of the great businesses of England. It began with 1,200 employees; it now has 14,000. It has absorbed a number of London concerns, as well as 1,200 affiliated businesses outside of London.

To an American the London shop-man seems slow, both in response and in service. In Selfridge's, however, I noticed a decided difference. The employees, both in the clerical departments and behind the counters, were cheerful, brisk, and apparently untired. Selfridge's claims that nowhere is there a happier or more efficient body of men and women than those who form its personnel. Discipline is firm but just. Merit is rewarded.

The staff have a clubhouse and grounds in the country, near Harrow, with tennis courts, cricket grounds, a bowling green, and a large dancing floor. There are also a dramatic club and a musical section. Sometimes mem-

bers of the staff are sent to America, to study us as well as our stores. In the winter-sports department, they told me, almost every member of the force has had personal experience skating and skiing in Switzerland or elsewhere, so they know the right clothing and equipment to sell.

This realism is one of the forces that make Selfridge's the great store it is. Imagination is another. For instance, the day's work there begins and ends with the notes of a bugle—not a jangling electric gong.

I thought B.E.W. readers would like to know about the way the stenographic force works there, so I asked and received permission to talk to the head of "Correspondence." This department includes, in addition to the many secretaries and assistant secretaries of executives, about forty typists. The typewriters used are electric. They employ a few men stenographers, the department head told me, but not in that department.

As we talked, two girls on their way to lunch passed us. They were gay and smiling, and I asked the department head if all the employees were as happy as those two looked. She replied that she thought they were. She was quite convincing about it, saying they had everything possible done for their comfort.

After I had visited the store several times, I presented my letter from the editor of the B.E.W. and asked for an interview with Mr. H. Gordon Selfridge, the business genius who planned and inspires the whole enterprise. Through the fair-haired young woman secretary who guards his outer office the interview was granted for three o'clock the following afternoon.

Mr. Selfridge's office proved to be nearly

♦ From "Who's Who in America": Harry Gordon Selfridge . . . born Ripon, Wisconsin . . . Children, Rosalie (wife of Prince Wissemsky); Violette (wife of Vicomte Jacques de Sibour). Entered employ of Field, Leiter & Co., Chicago, 1879. Became partner in Marshall Field Co., and manager of the retail store. Sold out and retired 1904. Bought out Schlesinger & Mayer, changing name of store to H. G. Selfridge & Co. Sold out to Carson, Pirie, Scott & Co., 1904. Went to London, 1906, organized Selfridge & Co., Ltd., and built one of the largest stores in Europe. Opened in 1909.

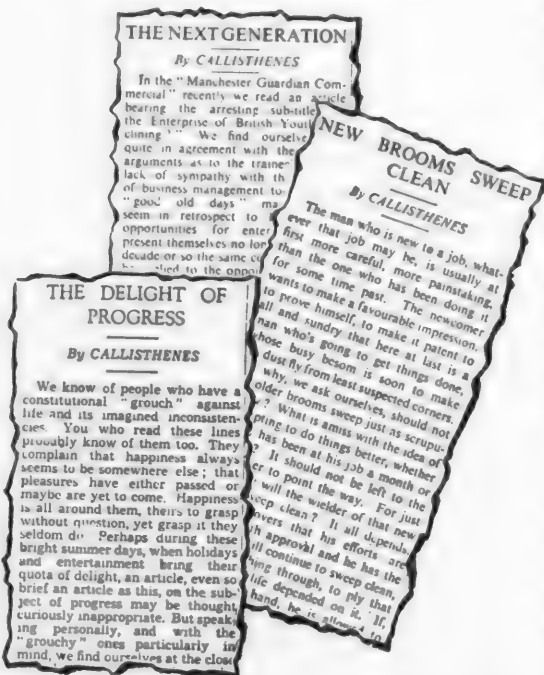
as large as one would expect our Secretary of State to occupy, and was evidently the office of a busy man.

Mr. Selfridge dresses more smartly than any other department-store executive I have ever seen, not excluding New York's own carnation-bedecked Grover Whalen.

"What can I do for you?" he asked when I was seated.

I explained how many teachers and student teachers the B.E.W. reached and asked if we might have a special word from "Callisthenes" (see illustration of clippings), whose inspiring talks on business had often been quoted in connection with our work.

While I spoke I studied this amazing man, who was born in America, yet is one of England's greatest merchants; who made a fortune and retired thirty years ago, yet is now actively engaged in managing this huge business enterprise; who has written a book on the "Romance of Commerce," and whose own career is a fine romance of business.



Clippings of Callisthenes' articles, one of which has been appearing daily for many years in the "New York Herald-Tribune." They reflect the policies, principles, and opinions of the house of Selfridge upon various points of public interest.

◆ **About Margaret Louise Wallace:** Editor for Publicity, The Traphagen School of Fashion, New York. Assistant to Librarian, American Woman's Association. Free-lance editor, author of stories and articles, advertising writer. Hobbies: amateur astronomy and photography.

He was entirely willing that we should have a few words from "Callisthenes." Then I asked, "Who writes the 'Callisthenes' articles?"

"I write them," he replied.

The ideas were almost always his, he explained, and arose out of his experience, his business activities, or from his daily walks about the floor of Selfridge's. He picked up from his desk, where they lay almost under his hand, a little pile of slips of paper, each with a few words penciled on it.

"These are my notes for future 'Callisthenes' articles," he said. We talk them over together, and then I dictate 200 or more words to a stenographer. The result is handed to an expert editorial writer, as I do not feel that I can give more time to it myself, and he goes over it critically. It is then again carefully reviewed, and is ready for publication."

He added that the discussion of the topics was invariably kept on a high plane, and that at times business considerations were ignored if he felt that straight-from-the-shoulder words were most important.

Since these short essays on business policies and principles appear every day in the English papers and, up to a few weeks ago, also in an American paper, it can be no slight task to keep them fresh and inspiring in ideas and context.

Here is Callisthenes' message to you:

"The 'good old days' may perhaps seem in retrospect to have offered opportunities for enterprise which present themselves no longer. But in a decade or so, the same comparisons will be applied to the opportunities of the present generation. Those markets to which others blazed a trail are open still, if one is alive enough, energetic enough to hunt for them among the colonies and in other lands and trading points scattered over the globe, and win them for his house. The world is still wide, yet infinitely less remote."



Essential Records for Commercial Departments

E. G. BLACKSTONE, PH.D.

EDITOR'S NOTE—The system of financial records described in this article was produced by a committee of students attending my class in Administration and Supervision of Commercial Education at Ohio State University this summer. The committee members were: David A. Ballard, chairman; D. Christine Galloway, H. C. Loudenslager, R. H. Davidson, Marvin Ruder, O. J. Heusi.

—E. G. B.

DO as I say, not as I do." Do you feel that the section on budgeting in your general business and bookkeeping courses is of importance to the student? Then why not "practice what you preach"?

A budget is a necessity in a well-rounded commercial department. "Any sound system of school financial control must be based upon carefully prepared, intelligently analyzed, and faithfully adhered to budgets."¹

Many teachers of business never think of preparing a commercial department budget, partly because they are not asked to do so by the superintendent; partly because they haven't realized the value of such a budget; partly because they don't know how to do it. Yet comparative cost figures, enrollment

charts, and comparative budgetary statements would fortify your requests and win the respect and confidence of your superintendent. How long are you going to continue to let someone who is unacquainted with commercial work make your budget for you?

The culmination of all the recording work of the department is its budget, through which adequate preparation for instruction is provided and financed. Accurate records revealing the past and the present and providing for prediction of future conditions are essential to budgetary preparation. If you haven't been preparing an annual budget, start doing it this year.

No specific form of budget will be suitable for all schools, because of wide variations of practice, but you can certainly obtain copies of your school budget and fit the commercial budget to that form.

Fundamentally, a budget should provide a list of the estimates and of the actual expenditures for the past year, plus an estimate of the needs for the coming year. All changes, whether increases or decreases, should be explained and justified by figures taken from the records. Don't ask for more than you can justify. Don't pad your figures, for that leads to increasingly greater cuts. Ask for what you can justify and pin

¹Gaulke, Orvil Newton, "A Proposed System of Records for the Head of a High School Commercial Department," Master's Thesis, Unpublished, University of Iowa, 1933.

Classification	Last Year		Current Year		
	Estimate	Expended	Estimate	Increase	Decrease
Supervision					
Instruction					
Equipment					
Supplies					
Textbooks					
Miscellaneous					
Totals					

FIG. 1—COMMERCIAL BUDGET SUMMARY

FIG. 2—BUDGETARY ANALYSIS—INSTRUCTION

Items	Last Year		Current Year		
	Estimate	Expended	Estimate	Increase	Decrease
Salary, bookkeeping teacher	1400	1300	1400	100	..
Salary, typing teacher	1200	1200	1200
Salary, shorthand teacher	1350	1350	1400	50	..
Tests	85	75	90	5	..
Teacher supplies	26	26	30	4	..
Visual instruction	50	50	25	...	25
Totals	4111	4001	4145	159	25

your faith on the idea that our citizenry wants for its children the best education it can afford to give them.

A sample form of a summarized budget is given in Figure 1.

The summary should be supported by a detailed analysis of each item in the classification, as is shown in Figure 2.

Justification

The following justification should accompany the analysis shown above (Figure 2):

The bookkeeping teacher acts as head of the department, has had no salary increase for three years, but has spent the past two summers in additional study. We must increase his salary to hold him.

The typing teacher had a \$50 raise last year.

The shorthand teacher has had no raise for four years.

The increase in testing materials is due to an estimated increase of 15 per cent in the number of commercial students; supplies for teachers need a small increase because of a change in the form of records which will enable the department to provide important facts about per-pupil costs.

Visual instruction was well provided for last year; \$25 for films, slides, postage, and express will be sufficient this year.

A similar detailed supplementary budget for each item in the commercial budget sum-

mary, giving facts and figures, with justification for each item, will inevitably arouse respect in the minds of the superintendent and board of education. Usually it is the budget *without supporting data* that is cut.

In preparing a budget, start early in the fall. Collect all necessary data about enrollments, condition of equipment, additional training or ability of teachers, etc., and file it all in a budget folder.

Ask every teacher to give you an estimate of her budgetary needs for the coming year, collect and assemble them, and have a discussion with all your teachers on your proposed budget. Collect exact statements of costs; vendors, discounts and the like.

Determine desirable curricular changes, estimate the enrollments in each subject from your enrollment data, prepare a tentative schedule of classes which will reveal whether or not additional teachers are justified.

Take a physical inventory of equipment and supplies, noting condition and needs for additions or replacements.

When your teachers have considered the budget, arrange a conference with your principal or superintendent to go over each item with him. See that this is done at least a month before his general budget is to be submitted to the board of education.

Probably your superintendent will be delighted to receive a carefully formulated and justified budget from you. In fact, he may be happy to find among his teachers one who knows anything about school budgets and may seek your aid in preparing his entire budget. If so, be happy to help him, for the assistant in school budget making occupies a very strategic position.

◆ **About Dr. Blackstone:** Associate professor, University of Southern California, Los Angeles, in charge of graduate training for commercial teachers. Doctorate from the State University of Iowa; for many years director of commercial teacher training in that institution. Author of a text on methods of teaching typewriting; co-author of a text on personal typewriting. Nationally famous for his research contributions to commercial education.



Standards in Typewriting At the Junior College Level

FANNY E. BAGGLEY

MUCH has been done in setting up standards in typewriting for junior and senior high schools, but when one delves into this subject at the junior college level, one finds that the literature is meager beyond description. It is true that most junior colleges have set minimum typing requirements in terms of accuracy and net rate, but is this sufficient?

In the first place, the task of setting these minimum and maximum limits to the scale of accomplishment is vastly different in junior college from the task in junior and senior high schools, where the student, in most instances, starts with no knowledge of the subject whatsoever. As a result of this condition, several questions present themselves:

1. Where, in the junior college program, shall the student with previous high school experience be placed?

2. On the basis of laying a careful foundation in proper typing technique for beginners, to what extent should students with previous experience be allowed to enter a beginning course?

3. How can accomplishment be satisfactorily measured in a course in elementary typewriting when the composition of the class is varied?

This problem is one that demands serious consideration, and yet the answer to the issue is perhaps quite as problematical. The reason is that when the composition of the class includes neophytes for whom the course is primarily designed, junior college students repeating the course because of previous deficiencies or failure to meet standards and, in addition, students with varying degrees

of experience in other schools, the situation becomes quite complex.

Here we have the beginner, interested and gratified in learning a new skill which he deems useful; the student with previous training who would seriously like to review or improve; and the poorer student who, having failed previously because of weaknesses in technique or application, very often lacks the will power and tenacity necessary to undo what is wrong and correct it. In addition, we have the student with previous experience who, though afraid to enter an intermediate class, assumes the know-it-all attitude in a beginning course and either proceeds to show off his skill to class members less experienced or assumes a bored attitude which causes him to rest until the class catches up with him, so to speak. As a result, he finds himself behind the class and unable to meet the standards when it comes time to measure himself in terms of technique, accuracy, and rate and output of work.

It is with these varying types in mind that I have set about to find a solution. Let it be understood that by no means are the standards hereinafter set forth to be taken as authoritative. They are merely those which I had found to be the most satisfac-

♦ *About Fanny Bagglely:* Commercial teacher, San Mateo (California) Junior College. Two degrees from the University of California. Formerly Dean of Girls, Ceres (California) Union High School. Author of research studies and a bulletin for the State Department of Education. Active in professional organizations. Hobbies: student counselling and a house in Carmel-by-the-Sea.

tory answer as I see it and are presented here with the hope that they may prove of benefit in helping others to face similar problems.

At present our placement of a student in the course appropriate to his needs is accomplished through counselling by commercial instructors. The degree of success which results from such placement depends in part on the authenticity of the information regarding previous training which the student gives the counsellor.

Even when the facts are perfectly valid, the conditions are extremely varied both in terms of skill (that is, in accuracy and net rate) and in methods of approach, typewriting theory, and habits of personal efficiency. In brief, the first problem after organizing a beginning class is to set up standards objective enough so that the beginning student can definitely evaluate his accomplishment and at the same time high enough to challenge the student who, on entering the course, has already met beginning requirements but wishes to review or improve his typewriting skill.

To keep a student working throughout the course, I suggest an improvement scale in

addition to an accuracy-and-speed goal. Thus, in a beginning class in which the minimum required net rate is 25 words per minute, when a student enters with a net rate of 35, he must show a satisfactory progress grade from this point in order to pass the course. For example, a student who makes an accuracy grade of "C" and a net rate grade of "A" on entering a beginning course may not receive credit unless he makes at least a passing grade in improvement also. The following standards of accomplishment have been set up for our beginning course in typewriting:

Beginning Typewriting

Prerequisites: None.

Time: One hour period, daily for one semester (eighteen weeks).

Units: Two.¹

Standards:

1. *Drill Work.* Drill work is based on both quality and quantity figured on a percentage basis derived by dividing the number of lines accurate by the number of lines

¹ A student who receives a low but passing grade may elect to repeat the course to increase his speed and earn a higher grade, but he may not receive credit a second time.

STUDENT										CLASS					
Week of	Monday		Tuesday		Wednesday		Thursday		Friday		Weekly Average		Increase or Decrease Since Preceding Week		
	Acc.	Net Rate	Acc.	Net Rate	Acc.	Net Rate	Acc.	Net Rate	Acc.	Net Rate	Acc.	Net Rate	Acc.	Net Rate	
Preliminary Test															
1															
2															
3															
4															
5															
6															
First Quarter Average															
7															
8															

FIG. I.—INDIVIDUAL PROGRESS CHART FOR TIMED WORK

STUDENT

CLASS

[illegible]

attempted. The grading scale for drill work is as follows:

Grading Scale for Drill Work

97 to 100%...A+	81 to 84%...C+
93 to 96%...A	77 to 80%...C
89 to 92%...B+	73 to 76%...D+
85 to 88%...B	70 to 72%...D
Less than 70%...F	

Less than 70%...F

2. *Skill Development.* By this we mean improvement in typing proficiency as demonstrated in typing from straight copy. Five minutes is the standard for timed work in this course. Evaluation is on three bases:

- a. Accuracy (a maximum of 3 errors in five-minute timed work).
- b. Net rate (a minimum of 25 words per minute in five-minute timed work).
- c. Improvement (in terms of net-rate progress).

The grading scale for beginners combined with those for intermediate and advanced students will be found by consulting the table entitled "Grading Scale for Timed Work."

In order to keep constant check of his progress, each student records the results of all five-minute work on a mimeographed form entitled "Individual Progress Chart for Timed Work." An illustration of this form is shown in Figure I.

This procedure not only gives the student a definite picture of his progress; it also gives him training in keeping records, the importance of which is often underestimated. In addition to his chart, the student makes out a classification-of-errors sheet and a graph showing at a glance his progress in typewriting skill in terms of net rate and errors.

3. *Budget Work.* Since in the beginning course stress is laid on correct technique development, little time is left for budget work. The student is merely introduced to simple problems in arrangement; for ex-

ample, centering headings and articles on a sheet. During the last quarter, an attempt is made to acquaint him with budget procedure so that he can experience the practical situation wherein he applies his typing technique to an everyday problem and thus senses what it means to typewrite and turn out an assigned amount of work within a given period. In other words he receives his first taste of what "output" really means.

An attempt is made also to introduce the student to actual business standards. He is graded on the following qualities:

- Ability to follow instructions with exactness and dispatch.
- Accuracy.
- Arrangement and neatness.
- Quantity of output within a specified time.

Grading Scale for Budget Work

0 errors per assignmentA
1-2 errors per assignmentB
3-4 errors per assignmentC
5 errors per assignmentD
Quantity varies according to assignment.	

In order to keep constant check of his progress in budget work, each student records the results of each assignment on a mimeographed form entitled "Individual Progress Chart for Budget Assignments." (See Figure II.)

Intermediate Typewriting

Prerequisites: Ability to pass three preliminary five-minute writings with a minimum net rate of 25 words per minute.

Time: One-hour period daily for one semester (eighteen weeks).

Units: Two.

Standards:

1. *Drill Work.* Drill work is given daily in an attempt to perfect typing technique to a standard which is commercially acceptable. By "commercially acceptable" is meant to a

FIG. III.—GRADING SCALE FOR TIMED WORK

Standards*	Course	First Six Weeks	Second Six Weeks	Third Six Weeks
ACCURACY	Beginning Typewriting (5 minutes)	None	0 errors A 1 error B 2 errors C 3 errors D	Same as second six weeks
	Intermediate and Advanced Typewriting (10 minutes)	0-1 errors A 2 errors B 3-4 errors C 5 errors D	Same as first six weeks	Same as first six weeks
NET RATE	Beginning Typewriting (5 minutes)	None	30-34 w.p.m. A 25-29 w.p.m. B 20-24 w.p.m. C 15-19 w.p.m. D	40-44 w.p.m. A 35-39 w.p.m. B 30-34 w.p.m. C 25-29 w.p.m. D
	Intermediate Typewriting (10 minutes)	40-44 w.p.m. A 35-39 w.p.m. B 30-34 w.p.m. C 25-29 w.p.m. D	45-49 w.p.m. A 40-44 w.p.m. B 35-39 w.p.m. C 30-34 w.p.m. D	50-54 w.p.m. A 45-49 w.p.m. B 40-44 w.p.m. C 35-39 w.p.m. D
	Advanced Typewriting	50-54 w.p.m. A 45-49 w.p.m. B 40-44 w.p.m. C 35-39 w.p.m. D	55-60 w.p.m. A 50-54 w.p.m. B 45-49 w.p.m. C 40-44 w.p.m. D	60-65 w.p.m. A 55-59 w.p.m. B 50-54 w.p.m. C 45-49 w.p.m. D
IMPROVEMENT 6-weeks periods	Beginning Typewriting	None	4-word increase in net rate above first weekly averageA 3-word increase ..B 2-word increase ..C 1-word increase ..D	Same as second six weeks
	Intermediate Typewriting	Same as in second six weeks of Beginning Typewriting		
	Advanced Typewriting	Same as in second six weeks of Beginning Typewriting		
IMPROVEMENT Semester periods	Beginning Typewriting	8-word increase in net rate over first weekly averageA 7-word increase in net rate over first weekly averageB 6-word increase in net rate over first weekly averageC 5-word increase in net rate over first weekly averageD		
	Intermediate and Advanced	11-12-word increase in net rate over first weekly average .A 8-9-word increase in net rate over first weekly average ...B 5-7-word increase in net rate over first weekly average ...C 3-4-word increase in net rate over first weekly average ...D		

* Note: *Each* of these standards (accuracy, net rate and improvement), must be met with a minimum grade in order to pass either the beginning, intermediate, or advanced courses. This means that failure in any one of the standards will result in failure in the course.

degree necessary to meet the average demands of a commercial position. A definite attempt is made in the drill work to attack the student's individual weaknesses as shown by an analysis of his own errors. In addition, constant drill is given on the four elements of technique which are essential for typing accuracy; namely:

- a. Position (including posture and ability to hold "base position").
- b. Correct stroking.
- c. Ability to keep eyes on copy.
- d. Ability to exercise controlled rhythm.

Standards in drill work are based upon both quality and quantity of output. The grading scale for this work is the same as that used for drill work in beginning typewriting.

2. *Skill Development.* As in beginning typewriting, skill development means the improvement in typing proficiency as demonstrated in typing from straight copy. Ten minutes is the standard for timed work in this course. Grading is as follows:

- a. Accuracy (a maximum of 5 errors in ten-minute writings).
- b. Net rate (a minimum of 35 net words per minute in ten-minute writings).
- c. Improvement (in terms of net rate progress).

The grading scale for this work is included in the chart entitled "Grading Scale for Timed Work." (See Figure III.)

The results of all ten-minute work are recorded on forms similar to those used in beginning typewriting.

3. *Budget Work.* Budget work is intended to give the student a chance to apply his typing skill to practical situations. Since individual initiative is primarily essential to the success of the prospective employee, every effort is made to develop this trait. For this reason no attempt is made to keep the class together. Instead, students are encouraged to progress according to individual capacity. Assignments and ratings are made accordingly.

In this course, budget material covers style in business correspondence and in envelope addressing, tabulation and billing, fill-ins, and rough drafts.

All work is graded according to actual business standards, taking into consideration

the fact that the student is learning. These standards and the forms used in recording results are similar to those outlined under budget work in beginning typewriting.

Advanced Typewriting

Prerequisites:

1. Ability to pass three preliminary five-minute timed writings with a minimum net rate of 35 words per minute.

2. Satisfactory understanding of and accomplishment in the budget material covered in intermediate typewriting; namely, business correspondence styles, addressing envelopes, tabulation, billing and statements, and rough drafts.

Time: One-hour period daily for one semester (eighteen weeks).

Units: Two.¹

Standards:

1. *Drill Work.* As in the previous courses, drill work is given every day, with emphasis on individual weaknesses and the four elements of technique already discussed. The standards for drill work and the grading scales are the same as those used in the beginning and intermediate courses.

2. *Skill Development.* In the advanced class, skill development is demonstrated in ten-minute work as outlined in intermediate typewriting, with the exception that the minimum acceptable net rate is 45 words per minute instead of 35.

The grading standard for this work in the advanced course is combined with the other scales in the table entitled "Grading Scale for Timed Work."

Pupils record their progress as shown by the results of the timed work on the mimeographed forms previously described.

3. *Budget Work.* In this course, budget material covers general typewriting, including such problems as minutes of meetings; constitutions and by-laws; specifications; convention discussions; arrangements in typewriting—for example, poetry, menus, border designs, etc.; bibliographies; the use of leaders in programs; advertisements; financial statements; contents pages; outline forms; telegraphic communications; postal cards; index cards; fill-ins on checks, drafts, etc.; appointment schedules; itineraries; sten-

cil cutting; legal documents, and general correspondence review.

This work is graded according to actual business standards. The grading scale and the chart for recording results are the same as those used in the less advanced courses.

Certificates of Proficiency

Certificates of proficiency are awarded in all three courses for superior accomplishment in timed work as follows:

1. To beginning students who demonstrate ability to pass seven out of ten 5-minute timed writings on new copy, each with not more than 3 errors and a minimum net rate of 25 words per minute.
2. To intermediate students passing seven out of ten 10-minute timed writings on new copy, each with not more than 3 errors, and a minimum of 35 words per minute.
3. To advanced students passing seven out of ten 10-minute timed writings on new copy, each with not more than 3 errors and a minimum of 45 words per minute.

Graduate Seminary Prepares Commercial Syllabi

THROUGH the co-operation of the University of Southern California and the Commerce Division of the Los Angeles City Schools, arrangements have been made for a graduate seminar of commercial teachers, who are working on the problem of preparing syllabi for the commercial subjects in the Los Angeles commercial curricula.

A series of class meetings under the direction of Dr. E. G. Blackstone formed the basis of a plan for these syllabi. Then the group was broken into committees under the direction of John Given, Supervisor, and Dr. Graham, Assistant Supervisor, of Commercial Education for the City of Los Angeles.

A seventeen-point program for each syllabus has been adopted. Work will be continued by committee action during the remainder of the school year.

Grade credit is allowed by the University for this work, which provides a splendid opportunity for the combination of theory and practical experience in the development of vital projects in the work of the business department.

It is recommended that other universities avail themselves of the opportunity of using the local commercial teachers on similar worth-while projects.—*Dr. E. G. Blackstone, University of So. California, Los Angeles.*

For Your Easter Trip—Plan to Go to New York

NOW is the time to plan for that Easter vacation trip! You will be getting double value if you arrange to attend the annual convention of the Eastern Commercial Teachers Association which is to be held in New York City, April 5-8, 1939.

In addition to receiving professional aid, you will have an opportunity to visit the World's Fair. Harry I. Good, president of the E.C.T.A., has announced that special arrangements have been made for members and their friends to visit this gigantic fair, which promises to be "The Fair of Fairs".

President Good states that the 1939 Yearbook of the Association will be entitled "Improvement of Classroom Instruction in Business Education" and that the entire program of the convention will be built around the theme. The convention will feature actual teaching demonstrations. In addition, there will be general speakers, group meetings, and the annual banquet and ball. Further details will be announced later.—*Bernard A. Sbitt, Supervisor of Secondary Commercial Education, Buffalo, N. Y., Publicity Chairman.*

Personal Notes

T. B. CAIN, president of the West Virginia Business Colleges of Clarksburg and Bluefield, West Virginia, has been elected lieutenant governor of all Kiwanis clubs in the second district.

Mr. Cain has been an active member of the National Association of Accredited Commercial Schools for many years and has served as chairman of the Private Schools Department of the N. C. T. F.

MRS. Donna J. Westlake is in charge of the commercial program in the University of Michigan, Ann Arbor, this year. For two years, Mrs. Westlake has been a full-time secretary on the campus, and before that was an instructor in the Lincoln High School, Ferndale, Michigan.

Mrs. Westlake succeeds John M. Trytten, who is now acting principal of the University High School.



Responsibility for Extracurricular Bookkeeping

LOUIS A. RICE

TO what extent should the business department assume responsibility for the extracurricular bookkeeping of a school? The answer to this question will not be the same for all schools. It may not be the same for any two schools. It depends upon a combination of several factors, among which are (1) the ability of the business teachers to handle such work, (2) the willingness of the business-department personnel to accept the responsibility, (3) the attitude of the school administrator toward the project, and (4) the amount of educational value there is in the work for pupils.

The question will be discussed from these four angles. Underlying all of them, however, is a concept of what modern business education is trying to do.

There is a very definite tendency to recast important concepts of knowledge in terms of new situations. All progressive education, all integration, all guidance, is but the effort to select what is believed to be vital to the pupil; to convince him of the importance of mastering such knowledge; to develop the related skills to a high degree; and to build the ideals necessary for a successful life.

Whether the motivation comes from the teacher or from the pupils, it has been found that the more nearly the instructional materials can be recast into real-life situations (or situations approximating real life), the greater their interest to the average pupil.

It is not strange, therefore, that in seeking for practical applications of business training, educators should recognize the large number of business situations present in every school.

The business management of extracurri-

cular activities has become an important part of the program in some schools. In few of them, however, has there been any approach to a complete development of a very similar field—the business management of school services.

School services include the application of business principles, management, and record-keeping to the school supply room, the school bank, the school store, and the cafeteria; the providing of secretarial and clerical service to faculty members; and the management of other business of the school, except those duties connected with bookkeeping for student clubs or the general organization for extracurricular activities. While the business management of school services is not properly within the scope of the topic, the discussion is equally applicable to those services.

The business teacher in a school offering a diverse program can render valuable service in student-activities management and accounting. He should be the school's authority on business methods.

This means that he should be well grounded in business principles and familiar with current practices in accounting and management. He should be able to install, supervise, and audit an adequate and workable system for handling such business activities as are delegated to him. He should possess ability to direct the work of students, for student help will undoubtedly be desirable in the operation of the system.

He should also have those personal characteristics that are attributes of successful businessmen: tact and courtesy in dealing with others, honesty, accuracy, promptness, and a fine conception of the meaning of

service. It may be difficult to find a person with this particular combination of qualities, but the more such persons are found, the more efficient the administration will be.

Business teachers who are assigned responsibility for extracurricular bookkeeping should be entirely willing to undertake that work. It would be very unwise to entrust business matters of such importance to teachers not in sympathy with the activity or to those who regard it as an imposition, to be given as little attention as possible and discontinued at the first opportunity.

Willingness to assume the responsibility should be understood to include willingness to use pupil assistance in the carrying out of the details of the work. This is essential if pupils are to derive educational value from the set-up; otherwise, there is no very good reason for employing a teacher to take care of it. If the teacher does all the work himself he is not a teacher—he is merely a clerk hired to perform certain functions.

Why are teachers reluctant to take responsibility for extracurricular bookkeeping? Some, frequently with false modesty, believe that they are inadequately prepared to direct the work. Others fear that they may encounter difficulties if they attempt to carry on such work with student help. They are perfectly willing to do the work themselves but hesitate to delegate any part of the responsibility. To meet this objection, the administrator can point out the educational opportunity they are disregarding.

A teacher who for many years has handled successfully one of the largest plans of this kind in the country (always with the fullest use of student help) has himself bonded, shows his young students the contract with the bonding company, and reminds them that if there should be any shortage in funds or inaccuracy in accounting he might be called to account for it by this outside agency. This has always made a profound impression on his students.

Another reason which is frequently given by teachers for their unwillingness to take care of this type of work is that they are afraid of arousing antagonisms or jealousies on the part of their fellow teachers. This is

◆ **About Louis Rice:** Principal of the Packard School, New York City, and president of the board of directors. Before becoming vice-principal in 1936, was assistant in secondary education, New Jersey State Department of Public Instruction, in charge of commercial education. Master's degree from New York University School of Education, where he has also taught; has given courses also at Rutgers University, the University of Pittsburgh, and Teachers College, Columbia University. A former president of the E.C.T.A.; former executive secretary of the N.E.A. Department of Business Education and first business manager of the *National Business Education Quarterly*.

not tenable, for if the system is properly introduced and faithfully carried out for even a year, its director should enjoy the esteem of his colleagues—sponsors of the various activities in the school—for the service he has been able to render them.

The willingness of the qualified teacher to conduct the business management of extracurricular activities as an educational experience is largely influenced by the attitude of the administrator of the school. The principal must recognize that this is an educational experience; that the instructor is being asked to carry out work of considerable responsibility with immature assistants; that such work requires much checking, supervising, and auditing; and that, unlike most other school work, it must be done over until it is 100 per cent accurate.

This takes a great deal of time—*much more time than the average principal or superintendent realizes*. Suitable allowance, therefore, should be made to the instructor assuming the responsibility for such a program, either by substituting this assignment for one or more of his teaching periods (depending on the size of the extracurricular load), or, if the work must be performed outside the curricular school hours, by additional compensation. In some school systems this compensation, amounting to several hundred dollars a year, is paid out of the extracurricular moneys.

While this is defensible from the point of view of the insurance and safeguarding of a much larger sum, it is probably better justified in those situations where the teacher does the work personally. Where the work

assumes educational aspects—that is, where pupils voluntarily do the work—there is every legitimate reason for the Board of Education to assume the expense, if additional payment is the desirable form of recompense.

The fourth aspect of the problem is the amount of educational value obtainable by the student from such a program. Pupils engaged in record-keeping and other aspects of the management of business activities see immediately the practical values of the class work taught them in business subjects.

It is an axiom of the proper management of such systems that no pupil should be kept at a job any longer than it has educational value for him. This means that students should be rotated in the various jobs in order to give the values of practical situations to as many as possible. Such a plan is feasible only where a careful system of checking is in use.

In most large schools there are many more pupils than can participate in such a system, so that any number of checkers and recheckers are available. All these pupils learn to carry gradually increasing responsibility. Proper recognition of service rendered should be given by whatever kind of extracurricular award the school uses.

The need for such a system and its value can scarcely be questioned. When one considers the large amount of business conducted by these activities and the losses that may occur through carelessness or through the lack of system and the business incompetence of many otherwise expert activity advisers, the value of a centralized system of accounting becomes self-evident.

The system helps the pupil educationally. Officers of organizations know where they stand financially; so do the faculty advisers.

The system enables the principal to obtain in a few minutes financial information about any activity of the school. Through it the student body as a whole, or in large groups, can be taught such matters as budgeting, operating the budget, provision for contingencies, floating new enterprises that have no finances at the outset, proper banking procedures, and many other business transactions and activities.

In the appraisal of the success of a system of extracurricular bookkeeping, therefore, consideration must be given to (1) the success of the system as a laboratory of business education and (2) as a business agency serving the school.

It must always be borne in mind that there is, in such activity, a unique opportunity for testing the ability of students to function in practical situations before they have been graduated from school, while there is still time to remedy obvious deficiencies.

Opinions of Administrators And Business Teachers

THE QUESTION: "To what extent should the department of business education assume responsibility for the bookkeeping associated with extracurricular activities of the school?"

C. A. KITTRELL

*Superintendent of Schools, West Waterloo,
Iowa*

Full responsibility under the supervision of the school administrators. Use student help where possible.

GUSTAVE A. FEINGOLD

*Principal, Bulkeley High School, Hartford,
Connecticut*

I see nothing illogical in assigning the accounting problems of student organizations to members of the business education staff. The supervision of the school paper and school magazine is assigned to members of the English Department. The supervision of the History-Civics Clubs is assigned to members of the history staff. Why not call on business teachers to supervise a phase of the school activity in which they are specialists?

C. R. YOUNG

Principal, Frankfort (Indiana) High School

I believe decision depends upon the local situa-

◆ **About Dr. Douglass, Department Editor:** Director of the division of education, University of North Carolina. Formerly professor of secondary education, University of Minnesota. Ph.D. from Leland Stanford University. Author of several texts on secondary school administration and more than one hundred articles. Dr. Douglass is Consultant of the American Youth Commission and the Educational Policies Commission.



tion, especially with respect to clerks available to do the work, the placement of responsibility, and the teacher loads. Where possible, I prefer to have these accounts handled by my office staff. I know of many schools delegating the responsibility to business teachers who in turn make it a part of the practical work for their bookkeeping students. I believe in delegating work to students for practical experience, but I cannot see how our students would be trained for this until late in the school year.

*Composite Opinions of the Staffs of the
Commercial Departments, Detroit Public Schools.*

The business education staff should act only in the capacity of adviser or auditor and should not be directly responsible for the recording or dispersing of the organization funds of the school.

W. L. MOORE

*Principal, John Hay Commercial High School,
Cleveland, Ohio*

I see no reason why the business education staff should be responsible for the accounting problems of the student body organizations of the school, unless the school organization is so limited in clerical facilities as to make it necessary to use faculty members of the business department who are qualified to do this type of work. The educational opportunities are too limited in extent adequately to cover the necessary fields of training.

W. P. BILDERBACK

*Instructor, Commercial Department,
Irvington High School, Irvington, New Jersey*

To the extent that they have an adequate set-up to record all financial transactions for their particular organization.

This can be handled very nicely by the head of the bookkeeping department, who can delegate the accounting transactions to his better students, thus giving his students actual practice and at the same time keeping things in systematic order for the various organizations.

J. F. HUMMER

*Assistant Superintendent,
Syracuse Public Schools, Syracuse, New York*

It is my judgment that the business education staff of the high school may well assume almost full responsibility for the accounting problems of the various student organizations. I think such a procedure does three things: It keeps the accounts accurately; it provides an opportunity for experience for students; and it protects the school against any question as to carelessness in the handling of school funds.

L. O. DAWSON

*Superintendent, United Township High School,
East Moline, Illinois*

You might be interested in knowing our pro-

cedure. One of the members of the business education staff is general treasurer for all organizations in the school; he receives and pays out all organization funds. He supervises the accounting of all the student and teacher treasuries.

We feel that one member of the business education staff should do this, because, theoretically at least, such staff members know more about business management and accounting technique than anyone else in the school. Their contact with the student officers makes possible real business situations that have educational advantages.

The greater the responsibility accepted by the business education staff for the accounting problems, the greater becomes the opportunity and effectiveness of that staff.

L. H. PETIT

Superintendent of Schools, Chanute, Kansas

The members of our commerce department accept full responsibility for keeping accounting records of the extracurricular activities.

Each organization elects a treasurer who keeps a set of books for that particular organization. All money received is given to the school treasurer who issues receipts therefor. Checks are drawn by the school treasurer only on authorization slips signed by the treasurer and the sponsor of the organization.

At the end of each month the treasurer of each organization checks his balance with the balance of the account on the school's books. The money is kept in one account in the bank. The school treasurer reports each month, and the books are audited by the school auditor at the end of the school year.

MABLE GEORGE

*Head, Commercial Department, East High School,
Madison, Wisconsin*

The accounting problems of the student organizations should be the sole responsibility of the business department for two reasons:

1. Centralization of funds is thus provided under the supervision of a trained person. The bookkeeping teacher is the logical person to act as school treasurer in the receipt and disbursement of all funds.

2. The teacher has an opportunity to employ real situations arising out of school transactions to vitalize the classroom work.

HYMAN ALPERN

*Principal, Evander Childs High School,
New York*

The business education staff should not be burdened with the accounting problems of the student body of a school. As part of the teaching job, however, business teachers should be asked to supervise the solving of those problems by students. Students should be selected by the business teachers and allowed to act in business

capacities in the various school functions. Their work should be watched and improved.

At Evander Childs High School, this is being done. In the General Organization office, students are used to do all the clerical and bookkeeping work involved, under the supervision of the head of the bookkeeping department.

For one term, they come in and watch the work being done by other student assistants. They are asked to do general clerical work and some typing and stenography. After a term, they are assigned to specific jobs.

One student is in charge of the checkbook. She writes all the checks, finds the cash balance daily,

and prepares the bank reconciliation at the end of the month. Another student is in charge of the Cash Book. She enters all the checks in the Cash Payments and all receipts in the Cash Receipts journal. At the end of the month, she rules off the Cash Book.

One student is in charge of posting and the preparation of the trial balance at the end of the month. The work is progressive, so that, by the end of the eighth term, if the student has been proficient and has been allowed to remain in the office, she has done all the work required of a bookkeeper. Students are also in charge of filing and stenography and typing.

Strictly Confidential—For Teachers Only!

I TEACH in a senior high school with an enrollment of about 2,700. All classes are large. It is physically impossible for any member of the faculty to give the "problem" students all the time and help they should have.

Early in my teaching career I frequently felt the need for some form of supplementary text that would hold the interest of the many students who were in school simply because the law said they must be, or because economic conditions offered no hope of employment.

At the beginning of this, my eighth year of teaching, I find myself cataloguing my students. It is interesting to note how each new group of students divides itself. As I write this, I have in mind particularly the problem pupils. While I am convinced that no two young people are exactly alike, I find many students each term similar to those who have preceded them. Do you, too, find these types in your classroom?

1. *The clock-eyed student.* His main interest in the class period is its end.
2. *The daydreamer.* His interest, if any, lies beyond the boundaries of the class room.
3. *The busybody.* This young lady (it might be a young man) has so much interest in the business of others that she robs herself of time that should be devoted to her own problems.

The young lady may also be a leather-tongued whisperer.

4. *The initial enthusiast.* This student's interest and zeal, at a high pitch for the first few days or weeks of the school term, are supplanted by new interests and enthusiasms before the course of study is half completed. This student then joins the clock-eyed group.

5. *The ne'er-do-well.* More to be pitied than censured, this student has concluded that he *cannot* do. He needs encouragement, inspiration.

The B.E.W. projects appeal to these problem students. The monthly projects and awards plan will revitalize your classes and bring business into your schoolroom. (It goes without saying that *non*-problem students enjoy the projects.)

The letters of enthusiastic project users are the best evidence of the effectiveness of the B.E.W. awards plan. Space limitations permit publication of only a few of these letters.

When you hear any of your colleagues bemoaning the presence of problem students or wishing for student stimulants in the form of supplementary texts, why not mention the B.E.W. project and awards plan? Sample projects and a booklet explaining the plan are free. Simply write to the B.E.W. Department of Awards, 270 Madison Avenue, New York City, and ask for a copy of "Effective Teaching."—Milton Briggs.

A LPHA IOTA, International Honorary Business Sorority, now reports a membership of over 13,000. One of its most recent chapters, Delta Tau, was installed at

Hurst's Private School, Buffalo, New York, on December 2. The group of 29 charter members will be sponsored by Mrs. Janet Hurst Neher.

Dr. Gregg Honored by the Canadian

THE Golden Jubilee of Gregg Shorthand was fittingly celebrated by the Canadian Gregg Association at its ninth annual convention luncheon held in the Windsor Hotel, Montreal, Quebec on November 12.

Following addresses by prominent business educators in Canada, the Association presented Dr. Gregg with a handsomely bound volume containing letters of congratulation and felicitation, and testimonials from teachers and schools from the length and breadth of Canada. Many of the testimonials were beautifully illuminated. The presentation was made by Mr. Edward C. Pace, of the Halifax County Academy, Halifax, Nova Scotia.



R. E. CLEMENS

Mr. Pace spoke of

the high esteem in which the teachers and writers of Gregg shorthand in Canada held Dr. Gregg and expressed to him the Association's best wishes for many more years of successful and useful service to business education.

As an interesting side light on the convention, the proceedings were conducted in both French and English. Mrs. Gregg endeared herself to the hearts of all present when she responded in both English and French to a beautiful gift of roses presented to her by the Association.

Mr. J. R. Rousseau, principal of the O'Sullivan College of Business Administration of Montreal, was chairman of the luncheon.

On the dais were the following distinguished guests:

Seated, (left to right): Mrs. J. D. Woodlock, Principal, O'Sullivan College of Business Administration, Montreal; R. E. Clemens, Principal, Canada Business College, Hamilton; Mrs. M. C. Roszell; Rev. J. R. Senecal, O.M.I., University of Ottawa; E. C. Pace, B.A., B. Com., Halifax County Academy; Mrs. Irene Hulbert, Canada Business



Gregg Association

College, Hamilton; Dr. John Robert Gregg; J. R. Rousseau, B.B.A., Chairman of the luncheon and Principal, O'Sullivan College of Business Administration, Montreal; M. C. Roszell, B.A., B.Paed., Northern Vocational School, Toronto; Mrs. John Robert Gregg; Mrs. Rousseau; Rev. J. C. Beaudin, Ph.D., Chaplain, Mount St. Louis Institute (Christian Brothers), Montreal; Mrs. Louise Bailey, Fredericton Composite High School; Miss M. F. McKenzie, Principal, Shaw's Deer Park School, Toronto; Victor Sprott, Principal, Sprott Commercial College, Montreal; Frank Ward, Principal, Gregg College, Toronto; Colonel Muirhead, Quebec Manager, Underwood Elliott Fisher Co.; Prof. C. E. Walker, C.A., B.Sc., Queen's University, Kingston; Olivier Lefebvre, Ottawa Civil Service Commission.

Standing, (left to right): Graham Rowland, Quebec Manager, Remington Typewriter Company; A. S. H. Hankinson, B.A., Commercial High School, Montreal; Miss D. R. Goyette, O'Sullivan College of Business Administration, Montreal; Charles E. Zoubek, C.S.R., Editor, *Gregg News Letter*, New York City; A. J. Newlands, Quebec Manager, Royal Typewriter Company.

The program of the meetings of the convention appeared in the December B. E. W. The president of the Association, Mr. M. C.



Dr. Gregg Receiving from Mr. Pace the Beautiful Book of Testimonials Presented to Him by the Association.

Roszell, of the Northern Vocational School of Toronto, presided. The following officers were elected for the ensuing year:

President: R. E. Clemens, Canada Business College, Hamilton, Ontario. *(Over, please)*



NINTH ANNUAL CONFERENCE
THE CANADIAN GREGG ASSOCIATION
MONTREAL, NOV. 13-14-15, 1928

Vice-President: A. S. H. Hankinson, Commercial High School, Montreal, Quebec.

Secretary-Treasurer: Miss Jean Crerar, The Gregg Publishing Company, Toronto, Ontario, Canada.

Executive Board: M. C. Roszell, B.A., B.Paed.,

Northern Vocational School, Toronto; J. M. Rosser, St. Thomas Business College, St. Thomas; Frank Ward, The Gregg College, Toronto; Fred Jarrett, The Gregg Publishing Co., Toronto; H. G. Armstrong, B.Paed., B.Com., Western Technical and Commercial High School, Toronto.

Tests on Business Forms

V. E. BREIDENBAUGH

Principal, High School, Mooseheart, Illinois

Test No. 1—Invoice

MY experience has taught me that most students do not seem to sense the importance of business forms as a basis for bookkeeping records. Because of this deficiency in their bookkeeping diet, the following tests or examinations were constructed for the purpose of bringing business forms closer to the student, by requiring him to answer specific questions pertaining to each form. The questions are intended to reveal the important features of each business form and its relation to bookkeeping records.

I have used these examinations for review purposes at the end of the semester, for final examinations in first-semester bookkeeping, and as work sheets or study guides when business forms were being studied.

It is suggested that a separate sheet be used for each form. After the form is studied, test the student's knowledge of it by giving him the examination on the form studied.

1. What is the name of the form shown here? (*Invoice*)

2. In what book of original entry, is this information recorded? (*General Journal, or Purchase, or Sales—it depends on whose books.*)

3. What are the terms? (*\$100 per month*)

4. Who is the purchaser? (*L. H. Brammer*)

5. Who is the seller? (*Boyle Garage*)

6. Classify this type of equipment. (*Fixed Asset*)

7. Does equipment increase or decrease in value through use? (*Decreases*) What is the bookkeeping term? (*Depreciation*)

8. What is the debit for the purchaser? (*Delivery Equipment*)

9. What is the debit for the seller? (*L. H. Brammer, Accounts Receivable*)

10. What is the credit for the purchaser? (*Boyle Garage, Accounts Payable*)

11. What is the credit for the seller? (*Sales*)

12. Classify the debit for the purchaser. (*Fixed Asset*)

13. Classify the debit for the seller. (*Accounts Receivable*)

14. Classify the credit for the purchaser. (*Liability*)

15. Classify the credit for the seller. (*Income*)

16. What is the transaction's effect on the fundamental equation of the purchaser? (*Increases Assets and increases Liabilities*)

17. What is the transaction's effect on the fundamental equation of the seller? (*Increases Assets, increases Income*)

18. How many copies are generally made of this form? (*Two copies*)

19. Who receives the original copy of this form? (*Purchaser*)

20. How many years of service will equipment of this kind give with normal use? (*Approximately five years*)

(Next month, Test No. 2—Bank Statement)

BOYLE GARAGE

451 Kalispell Avenue
South Bend, Indiana

Sold to: L. H. Brammer
942 E. Washington
City

January 15, 1939

Terms: \$100 mo

1 Flying Swan DeLuxe Delivery Truck
Blk., Model No. 43-B-881, Engine No. V-3541

\$750.00



You Have What It Needs

G. H.
ESTABROOKS,
Ph.D.

THERE is no such thing as courage, honesty, or industry. Of course, you say I'm wrong, and so I am—in the sense that these words are generally used. But I am right from the psychologist's point of view. Honesty does not exist as a general term. I may be scrupulously honest at golf but fleece you unhesitatingly on the stock market. I would not lift a dollar out of your pocket, but if I can use your non-transferable ticket on the railway, that's just "putting something over." We both admit it.

And so with courage. A student may be a lion on the football field but a lamb with the ladies; and if you should propose that he sell life insurance on a commission basis this coming summer, I expect he'd rather starve than make the attempt. The same is true of industry. He will work himself sick promoting a fraternity dance, and turn pale at the thought of work when he remembers that class in accounting or commercial geography tomorrow. He'll expend ten thousand calories pushing a canoe, but develop writer's cramp when it comes to pushing a pen.

Seriously, however, this specificity of character traits is very important. Not courage, not honesty, not industry; but courage for what, honesty in what, hard work at what. When we talk of the traits that make for success in business, we must be very specific. Reliability? Certainly very important, but my friend, who would be absolutely reliable for the next twelve hours, on one end of a fishing pole, might need two people to check his mistakes if we set him to filing invoices.

Now, of course, the reason for this is clear. My friend is interested in catching trout; he doesn't like filing. My football friend would sooner take two hours' merciless punishment on the grid than spend two minutes trying to sell me life insurance. It's courage for what? And many a college boy will work his head off for the fraternity but become exhausted at the thought of a book.

The reason for this contrast is fairly obvious. We are interested in what we can do—or think we can do. This last point is very important. One boy likes shorthand because he can do it; another dislikes shorthand because he finds it difficult. Now, of course, there are some things one really cannot do. If a boy weighs 110 pounds, he will never make much of a football center; if his eyes are poor, he will find tennis difficult. But the tragedy is that a boy who possesses nine-tenths of the abilities that make a good businessman fails because he only thinks he hasn't got the other tenth.

We wish here to outline an attack that may solve that problem for your student. At least it may help.

Like the old chap who said he drank ten cups of coffee with each meal.

"But doesn't it keep you awake?"

"Waal, it helps."

There is no panacea for all the woes of the young man preparing for business. All we can do is just keep on making helpful suggestions. In many cases, you will find

◆ *About Dr. Estabrooks:* Professor of psychology, Colgate University. B.A., Acadia University, Nova Scotia; Rhodes Scholar to Oxford; Ph.D., Harvard University. Author of about fifty articles, three of which have appeared in *Reader's Digest*. Member, American Psychological Association, American Association of Applied Psychologists, various deans' associations, and personnel officer associations. A Knights Templar and a 32d degree Mason. Doing special research in field of hypnotism.

that we hit his problem right on the head; in others, we miss it completely.

First, let us consider the capacity for getting work done. We all know how very important it is, how badly we fall down at times. And we don't slip, nor does our young man, because we're unreliable, dishonest, lack courage, or have other character defects. At least, not at first.

The boy fails because he doesn't know what to do, or because he forgets to do it. He soon gets into the predicament of the squirrel in its cage. He expends all his energy running as hard as he can, only to find himself just where he started. Naturally he gets discouraged and loses interest. Eventually he may really become unreliable, dishonest, cowardly. But we can show him how to win out, if we use our heads. Once again, just a matter of system.

Now, remember, there are situations where the student should trust to his memory; other situations where the proverbial short pencil is better than the longest memory. This is one of the latter.

A 3 x 5 Memory

Have him deliberately prepare for himself a memo card. (I find my old friends, the three-by-fives, excellent for the purpose.) On this card, using both sides if necessary, have him itemize those things for which he either is or hopes to be responsible in connection with his work. The list will mount surprisingly.

Point out, by the way, that every boss is going to play favorites. He'll throw responsibility to those who show an intelligent interest in the business. So, have the student set down on his card or cards, first, every major thing he is definitely supposed to do for the day; then, everything he has an interest in or would like to do in connection with the business. Although this is his daily schedule as he sees it, these cards should be made a more or less permanent record.

But this is only half the system. In addition, have him prepare a fresh card every morning for that particular day. Jot down on the front of this card every specific thing

he has to do that might slip his memory. Divide the back of the card into a number of sections and reserve a section for each individual to whom he is personally responsible. In school, these individuals will be his teachers, the principal, the supervisor. When he is in business, their places will be taken by his immediate superior, other department heads, etc. Encourage him in the habit of having that daily work card where he can almost produce it from up his sleeve. And, remember, he prepares a fresh card every morning.

Finally, see that he looks upon it as something to be used. Also, have him take a half hour every day to go over the more permanent daily schedule mentioned before. Simply a check-up to make sure that nothing is slipping.

And that, my friends, is in many cases the best way to build character traits; for that is what we started talking about. Any man is afraid of a lion, but give him a gun and it's different. Many people shirk responsibility, but give them a system that tells exactly what should be done and that takes care of the "forgettery," and their lives may be changed.

Many a man is lazy simply because he's discouraged. For years he's been tearing around in a circle, and naturally, he isn't all enthusiasm. When you don't know where you're going, any wind is the wrong wind; but when you do, you can use anything from a breeze to a brisk blow.

So, let's teach our students to master this little trick of system. Start that permanent duty card now, and then get the daily card made out every morning. It won't cure all their woes, but it will help. Remember that at least 50 per cent of courage, energy, honesty, and all the other desirable character traits depend on proper equipment; here, a proper system.

And remember, too, that what matters is very specific courage in his office, energy at his work, honesty in his own firm. He can be hopeless as a football player, a fisherman, or an air pilot, and yet be "tops" in business. He must not dissipate his energy—but more of this later.

"The Taxes Are Too High!"

OTTO BETTMANN, Ph.D.

IF a businessman were invited to present his conception of Utopia, surely one of its cardinal features would be a complete absence of taxation. Throughout the centuries, businessmen have always complained that the burden of taxation had reached a point where it was no longer bearable.

There is no new thing under the sun. If people think that their troubles are unique, unlike anything that has preceded them in the history of the world, they need only look back and wonder whether they would exchange the present for the past. The same cries that are heard now were heard in Babylon when the tax collector came around.

Certainly in the golden age of civilization conditions were ideal. People chose for their ruler the man who possessed the largest area of land. He was wealthy; he did not need contributions from his subjects. When they

offered up a portion of their property to him, they did so only to keep his friendship.

But his estates grew as time went on. It became impossible for him to take care of his vast lands alone, so special caretakers had to be hired and the ruler had to put the thumbscrews of taxation on his subjects to take care of the caretakers.

This process started in early Egyptian times. The king maintained local rulers in every district to collect local taxes. These were mainly paid in kind—in corn, grain, wine, and oil. The man who held the office of tax collector had to pay taxes himself for the privilege of being an official with the right to take out a goodly portion from his collections as his own. The history of taxation began with a definite step, and it has shown very little essential change since.

The Middle Ages have been called "the Dark Ages" because of the absence of intellectual activity in them. But they were not so dark as far as systems of taxation were concerned—at least not dark for the lords. Indeed a very intellectual method of imposing taxes was worked out.

Over and above direct contributions, the small lords found hundreds of ways to pump their subjects indirectly. A merchant bringing his goods to the great fairs often had to come a distance of over a hundred miles, and there were innumerable toll gates along the way. The traveller had to pay entering a new domain and leaving it. The lord demanded a tax for the upkeep of the streets. To exhibit one's wares in a foreign market required a further outlay from the harassed merchant. Being a businessman in those times, no less than today, demanded good nerves and a well-filled purse.

There is hardly anything that has not been taxed in one way or another in the course of the centuries. In France, there was a tax on furniture and windows. England taxed



Office of a French Tax Commissioner

During the eighteenth century, people had to pay a "head tax," regardless of their income—except that the nobility was exempted.

newspapers on the basis of the number of pages they published. But if the authorities developed new schemes to raise more money, the public thought out ways to evade them. Householders blocked up windows, and publishers simply increased the size of their pages and so reduced the number of them in each issue.

For all our modern taxes analogies can be found in the past. The modern tax on matches may be compared with the old-time French tax on fire. In France, the Druids (priests) compelled families to put out their hearth-fires by the end of October. Then the populace would receive a new fire taken from a sanctuary to rekindle the cold hearth. Of course, the druids received a certain amount for this "sacred" service.

No matter what changes may be made in the form of governments, taxes will always



Paying Taxes to an Assyrian King

From the so-called black obelisk of Salmanassar III (ninth century B.C.) in the British Museum London.

be necessary to run the machinery of the state. And although people disagree on almost everything else under the sun, they will always be unanimous in their opinion that taxes are too high.

The Cost of Instruction

COUNTRY-WIDE publicity has been given in the press to a study of nation-wide interest made by Dr. Luther H. Gulick, Director of the "Regents Inquiry into the Character and Cost of Education in New York State." One of the most valuable outcomes of this study is a detailed tabulation of the cost of instruction in the several subjects taught in the two upper high school years of seventy-two representative schools of the state of New York. The tabulation is reproduced here. The figures will be per pupil cost per year.

Except for the first item in the table the per pupil cost of instruction in business is the lowest in the group.

This figure should interest those teachers and administrators who are given to making statements about the high cost of instruction in business subjects. It should also encourage others to be more vigorous in their requests for adequate remuneration and instructional materials.

If certain instructional materials are necessary for the effective teaching of business subjects, make a request emphatic by supporting it with convincing reason—why "copy" or sales talk, as the case may be.

Subject	Per Pupil Cost		
	High	Median	Low
English, mathematics, history, and other academic subjects	\$ 30.36	\$20.27	\$11.96
Dramatics and public speaking	347.09	54.24	19.40
Foreign language	70.58	25.22	16.04
Natural science	53.25	31.11	22.08
Music	134.61	47.13	24.68
Art	49.08	28.38	15.80
Business	51.47	22.66	13.20
Technical	46.99	39.66	29.90
Home making	53.68	34.33	27.00
Agriculture	77.85	56.72	38.14
Physical education	74.35	39.39	13.87

Dr. Gregg Made Honorary Member of Delta Pi Epsilon

ALPHA Chapter of Delta Pi Epsilon, a national honorary graduate fraternity in business education, founded by the School of Education, New York University, elected Dr. John Robert Gregg to honorary membership at its December meeting. Dr. Paul S. Lomax, Professor of Education, New York University, and one of the founders of the fraternity, introduced Dr. Gregg, saying in part:

This is a family in which we are glad to recommend for honorary membership one who represents for us and has for a long time represented these three qualities for which Delta Pi Epsilon is noted—scholarship, service, and co-operation.

J. M. Hanna, head of the commercial department of the Fort Lee (New Jersey) High School, is president of Alpha Chapter.



Economic Geography: The Teacher and the Subject

NELS A. BENGTSON, Ph.D.

IS the *teacher* the "forgotten man" in the educational program of today? One hears so much of technique, of curricular studies, of modern problems, and of the function of schools and colleges in meeting the changing issues that one wonders if the mechanics have come to overshadow the human factor in our present thinking.

While experts sagely discuss the relative merits of problems and projects in the scheme of teaching, the teacher himself seems to be left out of consideration. Let us focus our attention for a moment upon the ace performer in the educational game—the game upon whose results many believe the trend of progress during the coming decades will depend.

Who may be deemed qualified to lead in the presentation of economic geography? What should be the specific qualifications of the teachers in that field?

It is beyond the function of this discussion to deal with the general qualifications that should mark *all* teachers; it is assumed that they should be cultured men and women, scholarly searchers for truth, and capable leaders in classroom discussions.

As teachers of geography, they should have special qualifications in that particular field; they should have mastered the fundamentals of their chosen subject; and in addition they should be broadly trained in the related fields of natural science and social studies.

Geography is generally considered to be definitely concerned with the study of areas or regions. Such study must be not merely descriptive; it must also be explanatory and interpretative. In order to carry on investi-

gations in this field, related sciences must be drawn upon and their results integrated into a systematic whole. Such integration demands an understanding of the elements and principles of such closely related sciences as geology, botany, and agronomy.

Even more understanding is needed, however, because geography is directly concerned with the interrelationships of natural environmental factors and human adaptations and adjustments. Its field of occupancy is in a sense intermediate between the realms of the natural sciences and social studies. It may be said to correlate the two *within areal units*, a field but little cultivated by any of the other sciences. Teachers of geography should, therefore, be well grounded in the fundamentals of the related natural and social sciences with which their own subject has such intimate peripheral contacts.

Economic geography, moreover, has a unique function to fulfill in our present educational setup. It serves as the interpreter of the relationships of environmental factors to the development of economic activities; it is the study of the relationships existing between the natural environment and man

◆ *About Dr. Bengtson:* Chairman, Department of Geography, University of Nebraska. Professor of Economic Geography, Columbia University summer sessions, since 1929, Ph.D., Clark University. Has held office as vice-president Association of American Geographers; president, National Council of Geography Teachers; president, Nebraska Academy of Science. Author of five books. Geologist in Central and South America and Europe. Collaborator, U. S. Bureau of Soils; Breadstuffs Expert, War Trade Board (1918), U. S. Trade Commissioner to Norway (1919).

in the production and distribution of wealth.

While, in this connection, there may be some danger of claiming too much for environmental influence, and of underestimating the significance of the human factor, there is perhaps even greater danger that the specialist in economics, untrained in geography, will ignore the significance of environment in relation to the success or failure of industrial enterprises.

Environment, however, must not be defined too narrowly. It embraces not merely the elements of the physical landscape; it includes cultural aspects as well. The significance of consumption must not be overlooked in our zeal for the factors that are basic to production.

For example, the commercial production of bananas in the Caribbean area contrasts sharply with the lack of that industry in the East Indies, not because of contrasting physical factors but because of differences in market conditions. The near neighbors to the Caribbean lands have the needed purchasing power to make banana production profitable, while the lands bordering the East Indies have not.

Numerous other instances could be cited of marked differences in industry that are due to factors remotely related, if at all, to environmental causes. In order to evaluate fairly and competently the development of industry and trade in any given region, the economic geographer must have an understanding of fundamental economic theory. The teacher must have that understanding if he is to present clearly the contribution that his own subject can make toward the solution of the problems of the times.

The contribution that economic geography can make to a study of our bewildered and bewildering economic system is an indication of the intimate relationship of the fields of geography and economics. In general economic theory, it is recognized that however far aloft we may rise into the cultural realms, our feet must remain firmly planted on the earth. To teach theoretical economics to students who know little or nothing of the world of industry from which the theories are derived is like attempting to make bricks without straw. Geographic knowledge also

◆ *About Dr. Ridgley, Series Editor:* Professor of geography in education, Clark University. Formerly director of geography of the A.E.F. University in France; headed the geography department of Illinois State Normal University. Fellow of the American Geographical Society. Holds the Distinguished Service Award of the National Council of Geography Teachers for "outstanding contributions to educational geography."



is basic in the economics of manufacturing, transportation, and trade, both foreign and domestic. It is an indispensable introduction to the subjects of land, agricultural, and mineral economics.

In the practical domain, with the nation now engaged in rural resettlement, subsistence homesteads, water-power projects, shelter-belt tree planting, plans for the control of agriculture, retirement of submarginal lands, flood control, and conservation of natural resources, the knowledge of the economic geographer is at a premium. Many geographers have been called into government service to contribute toward the solution of the great problems that now confront the country.

A monumental inventory of our national assets and the problems relating to their utilization is the work of the geographer in co-operation with the economist, the political scientist, the engineer, the geologist, and the soil scientist. With the passing of the frontier and all that such passing implies, the necessity of more efficient utilization of our national resources becomes paramount indeed. The broad, impartial, yet socially oriented mind of the economic geographer should and probably will prove to be valuable in plumbing the potentialities of the future and in realizing the dreams of the past.

There is some danger, however, that workers in any of the specialized fields, whether in economic geography, economics, sociology, or political science, may make grievous errors if their conclusions are based exclusively upon their own limited points of view. The present need is for mutual interscientific exchange of ideas, and this applies particu-

larly to the workers in geography and economics.

As, in international trade, the nation that refuses to import cannot forever expect to export, so economists cannot expect to sell their ideas to economic geographers without importing suggestions of equal value in return. This applies likewise in reverse order and on an absolutely free-trade basis.

In any case, let us remember the classical story of the encounter between Hercules and Antæus. So long as Antæus, personifying the human race, maintained contact with Mother Earth, he had sufficient strength to combat even so mighty an antagonist as Hercules. When that contact was broken, he suffered defeat.

In order to meet adequately the responsibility thus outlined, the teacher of economic geography should have at least two non-collegiate lines of experience; namely, wide travel and some firsthand business contacts. The latter experience is as essential to the economic geographer as to the economist; both are prone to become impractical theorists without it.

Business must succeed if people are to have the standards of living that can prevail under the efficiency of production now possible. Modern industrial society has as vital need for business conducted on a professional basis as has public health need for the profession of medicine.

The economic geographer can best contribute his bit in guiding society toward business success if his own career has had (or, better still, if it continues to have) the benefit of personal experience. Such experience aids in maintaining needed balance between theory and reality in business affairs.

The teacher thus prepared can lead students to an appreciation of the problems they must face as they take their places in the working world. Extensive travel in his own country and abroad should be one of the essential qualifications of the teacher of economic geography. Firsthand knowledge of actual conditions puts the keen edge of assurance to ideas and attitudes that otherwise seem somewhat hazy.

Economic geography should meet a double need of students, both in college and in their

post-college years. The cultural need of all citizens for a basis for an intelligent interest in international affairs as well as in local problems certainly does stand unquestioned.

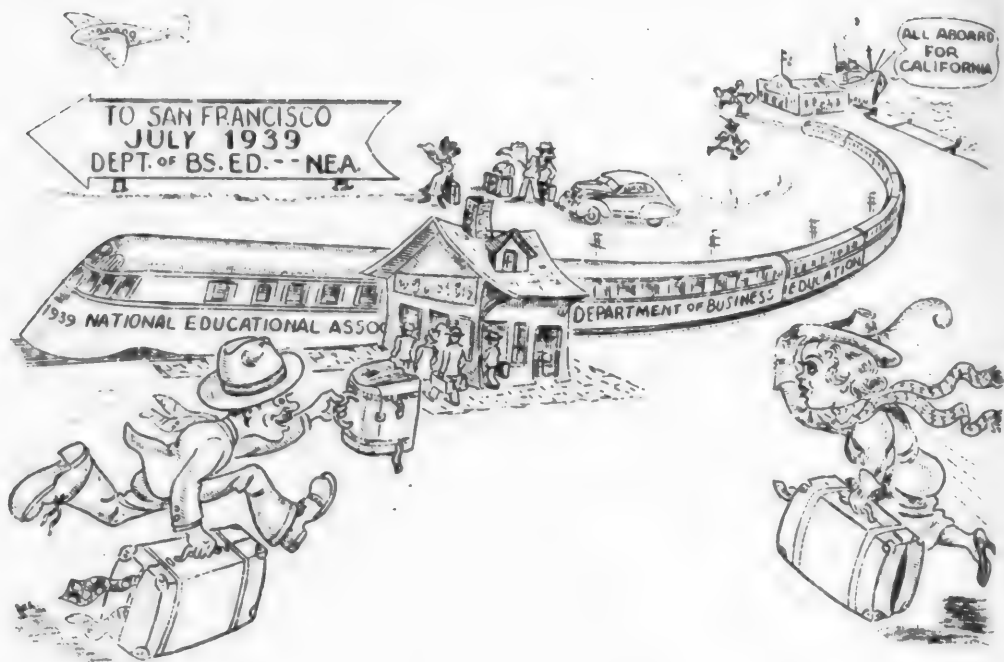
Although their own country was not a participant, Americans had, and they should continue to have, a lively interest in conferences such as have been held recently in London, Paris, and Munich. The radio has brought all the world into close contact even if harmony is still unachieved. More than in the past we need to know our neighbors and the conditions under which they work.

There is also the practical function that demands attention. The United States has shifted from the status of a debtor nation exporting food and raw materials to that of a creditor nation seeking raw materials for manufacture and markets for finished products.

In order to succeed in the highest degree, business must learn to know the world better, and toward that end the economic geographer must devote attention to the leadership expected of him in research and in teaching.

The teacher of economic geography, therefore, should be qualified by training, experience, and point of view to lead students into a realization of the usefulness of facts as a basis for thinking, into an understanding of where to find facts and to evaluate the sources, but even more important, to recognize that the end product must be ideas that can be translated into action.

That implies more than intangible cultural aspects. It implies the test that follows action; namely, the results of the programs recommended and followed in practice. This responsibility must be accepted by those who lead in economic geography. In that responsibility is focused the necessity of integrating all available information and points of view. The teacher of economic geography must be a specialist, but he must not be a narrow specialist; he must contribute from his own field and accept, as enrichments to his own, the contributions of fellow workers in related fields. Synthesis is as important as analysis in meeting our economic and social problems.



N. E. A. Department of Business Education News

OFFICIALS of the N.E.A. Department of Business Education are making plans for the Department's next convention, which will be held in San Francisco, July 3-6, 1939. Social entertainment, as well as professional activity, will be provided.

The Hotel Committee, under the direction of Graham Sullivan of the San Francisco Junior College, has selected the Hotel Whitcomb as official headquarters for the Department of Business Education. Because of its proximity to the Civic Center, the Whitcomb Hotel is considered San Francisco's most popular convention hotel. Reservations for accommodations at the Whitcomb should be made at once. *Write for reservations at the Whitcomb today.* Address your request to *Chairman of N.E.A. Housing Committee, 200 Exposition Auditorium, San Francisco, California.* Teachers should indicate whether or not they are members of the Department of Business Education—Department members will be given preference as far as reservations are concerned.

The nation's business educators who are planning to attend the national convention will have the opportunity to enjoy the Golden Gate International Exposition—a 50-million-dollar "magic city" situated on the largest man-made island in the middle of beautiful San Francisco Bay.

Make plans now to attend the great national convention. Enjoy your summer in the West's vacationland.

John N. Given Appointed Radio Chairman

NE.A. Department of Business Education officials announce the appointment of John N. Given, Supervisor of Commercial Education in Los Angeles, as chairman of the Department's Committee on Radio Relations. Mr. Given and his committee will work with Dr. Belmont Farley, Radio Director for the National Education Association, on ways and means for business-education representation on educational broadcasts.

The Commercial Law Club

COL. THOMAS
E. FITZ-HUGH



EDITOR'S NOTE—Every teacher of commercial law is anxious to learn of a formula for maintaining the law student's enthusiasm at a high level. Col. Fitz-Hugh, instructor in commercial law and sponsor of a most successful school club, gives his formula in this article.—Robert H. Scott, Department Editor.

DOES your school offer a course in business law? Is that course strengthened by an active, working Law Club?

Regardless of how broad the course in business law may be or how thoroughly it may be taught, there always remain a number of associated topics, which, though vitally important to the success of the student, cannot be made a part of the classroom work without weakening the course as a whole.

Nor is there any other course in high schools and business colleges into which these topics may be introduced without detriment to the basic course; and yet, students are daily seeking information regarding them—manifesting a realization of their importance and a desire to understand them.

A law club opens the way. It acknowledges the need, encourages interest on the part of the student, and provides the knowledge and information desired. It seems that in no other way can it be as successfully and effectively presented.

Further, a practical business or professional man is better fitted to present these topics to a group of eager young people than is a teacher. The mere appearance of a business or professional man before such a group is, in itself, productive of enthusiasm and confidence. Hence, these topics should be handled by individuals from outside the classroom.

Of the many topics worthy of attention, seven are listed below, with brief suggestions as to their treatment. The seven are sufficient for a year's work.

Extension Courses

The purpose of this topic is to direct the student's attention to the possibilities for extending his education and training. Courses offered by night high schools open the way to information he may have neglected in day school. For this extension work, standardized business and vocational colleges are recommended.

Many young business and professional men profit greatly from the courses offered at the universities. The facilities of the public library and extension courses are available for individual research.

It is suggested that extension courses be discussed by an educator, a librarian, or someone directly in charge of extension courses.

Home Financing

The purpose of this topic is to familiarize prospective home builders, young men and women, with the home-financing practices that prevail in their vicinity. This involves an explanation of the methods of the building associations, trust-company plans, and procedure for borrowing from private individuals.

Included in this treatment is an explanation of documentary evidence of the indebtedness and method of payment, such as local assessments and taxes. This topic ought to be of special interest to the young women in the class, because of their part in establishing homes.

Home financing should be presented by a trust officer or by a building-association official.

Banking

It is hoped, under this topic, to acquaint the student with the elementary practices of

banks. His attention should be directed to the difference between commercial and checking accounts, the method of establishing credit, the small-loan plan, collateral procedure, the importance of endorsement and security, and financial statements of proposed borrowers.

Banking will be made more interesting by a banker, preferably one of the younger generation.

Bankruptcy

The purpose of this topic is not to undertake an explanation of all the intricacies of the entire law of bankruptcy, but to call the student's attention to the procedure of bankruptcy, which, as a young business person, he is sure to encounter, either as a creditor or as a debtor.

A brief outline of the actual procedure in a bankruptcy case should be given.

Bankruptcy can best be discussed by one who has served as a referee in bankruptcy or by a lawyer.

Recording of Instruments

The object of this topic is to fix the attention of the student upon the importance of recording instruments; that is, deeds, mortgages, leases, mechanic's liens, chattel mortgages, wills, inventories, settlements of estates, and assessment forms on which the taxpayer lists his property.

Recording of instruments can be presented by a lawyer or by a recording officer, such as a county clerk or city recorder.

Governmental Regulations of Business

It is not intended to lose the student in the maze of local and general governmental regulations. The thought is to bring to his attention that the private business person is required to comply with various laws, the purposes of which are to regulate and to tax. This involves a hasty reference to the various kinds of licenses that must be obtained from a local state or governmental agency, as well as reports to such agencies as to the nature of the business transacted.

It is hoped that the student will understand that the general effect is to secure a fair and equitable chance for the individual to succeed without injury to his neighbor.

◆ *About Thomas Fitz-Hugh:* Instructor, Holmes High School, Covington, Kentucky. A.B., Bowling Green College of Commerce; M.A., Kentucky State University. Officer in several professional and scholastic organizations. Has published many other magazine articles. Chief interests: better child guidance programs and methods for general social advancement. Has taught both academic and business subjects. Sales and promotion business experience for five years. Hobby: hunting.

Governmental regulations of business will be discussed best perhaps by a city, county, or state official concerned with licensing and regulation, or by a lawyer.

Enforcement of Rights

The purpose of this topic is to acquaint the student in an elementary way with the manner in which the individual can enforce and protect his rights. It is suggested that this topic be discussed by a lawyer or a local magistrate, whose function it is to administer the law. This involves an exposition of how accounts are collectible by garnishment, by attachment, by foreclosure of chattel and real mortgages, by distraint, and by sale under execution.

Enforcement of rights can be presented by a justice of the peace, a clerk of court, or one of the judges of a minor court. If none of the former officials is available, this subject may be presented by a lawyer.

Organization of the Club

The organization of a law club is like the organization of any other club. The officers are the president, vice-president, secretary, and treasurer.

I suggest that an executive committee be appointed by the sponsor for the detail work, arrangements, etc. These should be interested students' selected from the upper quartile. They will work with more care than a student who is only looking for a grade. The sponsor should work and outline to his executive committee the things he wishes, and delegate certain things for each committee member to do.

I suggest three executive committee members from each class in school. If a shortage of members results, the outgoing class

should remain members. Officers are elected only once a year, but an executive committee will be elected for the spring class. The outgoing class committee dies with the close of the school year.

It is suggested that any one planning a law club have the school instructor or principal in charge of such activity choose capable individuals in the community he serves.

In most instances, it will be found advantageous for the instructor to cultivate the acquaintance of a lawyer, who would be interested in helping to formulate a plan.

To climax the program for the year, the writer suggests that the sponsor and club ask a group of attorneys of the town to work up an interesting criminal case that has passed through the highest court of the state, and select the school administrators, board members, members of the P. T. A., teachers, and prominent citizens of the town as witnesses and jurors, etc. It will afford plenty of excitement and interest for the club, as well as for participants and visitors. Many persons have never seen the complete procedure of a court trial.

Report of New England Commercial Teachers Meeting



MILDRED J. O'LEARY
Retiring President



JOSEPH J. CANTALUPI
President

THE morning session of the thirty-sixth annual convention of the New England High School Commercial Teachers' Association, which was held at Simmons College, Boston, on November 19, was given over to section meetings, as follows:

BOOKKEEPING SECTION

Director: Joseph J. Cantalupi, High School, Everett, Massachusetts. *Chairman:* Herman Decker, High School, Taunton, Massachusetts.

"Introductory Bookkeeping—The Importance of First Concepts," Dorothy Ellis, High School, Beverly, Massachusetts.

"Teaching Bookkeeping by the Contract Method," Helen O'Leary, High School, Lawrence, Massachusetts.

Panel Discussion Leaders: A. H. Sproul, Salem Teachers College, Salem, Massachusetts; Chester Neilson, High School, Lexington, Massachusetts; Leslie Millard, High School, Quincy, Massachusetts.

SECRETARIAL SECTION

Director: Elmer C. Wilbur, Central High School, Providence, Rhode Island. *Chairman:* Catherine V. Levere, Central High School, Providence, Rhode Island.

"Major Factors in the Teaching of Shorthand," W. W. Lewis, Gregg College, Chicago, Illinois.

Panel Discussion Leaders: Hazel Creamer, High School, Hartford, Connecticut; Ethel McCombie, High School, Woonsocket, Rhode Island.

MACHINE PRACTICE SECTION

Chairman: Mary Stuart, Brighton High School, Boston, Massachusetts.

"What Should Be the Preparation of an Office Machine Teacher?" Peter L. Agnew, New York University.

"Testing in the Field of Business for the Office Machine Worker," Dr. Marion Bills, Assistant Secretary, Aetna Life Insurance Company, Hartford, Connecticut.

"A Model Lesson in Russell-Soundex Filing," N. Mae Sawyer, Director, American Institute of Filing, Buffalo, New York.

ALLIED BUSINESS SECTION

Chairman: Z. Carleton Staples, Master, High School for Boys, Dorchester, Massachusetts.

"Commercial Law," Dr. Bessie Page, Portia Law School, Boston.

"Consumer Education," Paul Salsgiver, School of Education, Boston University.

"Education in Problems of Distribution," Dr. Brayton F. Wilson, Dean, Department of Secretarial Science, Simmons College.

In all section meetings timely and thought-provoking addresses brought forth lively and worth-while discussions.

The following persons were guests of honor at the luncheon served in the college



ELMER C. WILBUR
First Vice-President



WILLIAM O. HOLDEN
Secretary



ELIOT R. DUNCAN
Executive Board



PAUL M. BOYNTON
Executive Board

dining hall: Bancroft Beatley, President, Simmons College; Frederick G. Nichols, Graduate School of Education, Harvard University (President, National Council of Business Education); Frederick H. Riecke, South Side High School, Newark, New Jersey (Divisional Director, N.E.A. Department of Business Education); Miss Katherine W. Ross, Boston Clerical School (Member of Executive Board, Eastern Commercial Teachers Association).

After a word of welcome, President Mildred J. O'Leary presented the guests. Each guest responded briefly and brought the greetings of his association to the New England group.

Afternoon Session

At the afternoon session, Paul Elicker, principal of the Newton (Massachusetts) High School, and president of the Department of Secondary School Principals of the N.E.A., spoke on "Trends In Secondary Education with Reference to Commercial Education." Mr. Elicker's address aroused enthusiasm and favorable comment from all who heard him. He said that the problems confronting business educators are those which confront all secondary school educators. A greater in-school period, lack of common language background, and dissimilar economic, social, and cultural backgrounds make for very real problems.

Constant vigilance on the part of business educators in the study of problems, trends,

and remedies should go far toward the maintenance of high standards in commercial education.

At the business meeting which followed, at which President O'Leary presided, E. E. Gaylord, of Beverly (Massachusetts) High School, presented the report of the Committee on Resolutions. E. J. Rowse, Commercial Co-ordinator for the Public Schools of Boston, gave a report of the work accomplished for distributive education in New England under the provisions of the George-Deen Act.

The Nominating Committee, of which C. M. Grover, Headmaster, Boston Clerical School, was chairman, presented the slate of officers for the year 1938-9. Their election was unanimous.

Officers for 1938-1939

President: Joseph J. Cantalupi, High School, Everett, Massachusetts.

First Vice-President: Elmer C. Wilbur, Central High School, Providence, Rhode Island.

Second Vice-President: Mary Stuart, High School, Brighton, Massachusetts.

Secretary: William O. Holden, High School, Pawtucket, Rhode Island.

Treasurer: W. Ray Burke, High School, Arlington, Massachusetts.

Assistant Treasurer: Edgar Lakey, High School, Newport, Rhode Island.

Executive Board: Eliot R. Duncan, High School, Danvers, Massachusetts; Paul M. Boynton, High School, Bridgeport, Connecticut; Mildred J. O'Leary, High School, Swampscott, Massachusetts.

Personality Adjustment Training In Shorthand II Classes

DORIS C. NELSON

High School, Whittier, California

EDITOR'S NOTE—Shorthand II, a senior subject, is combined with personality study in Whittier High School. Ten minutes of each period are devoted to the transcription of material embodying the points considered, with a whole hour of dictation and transcription of such material on Fridays. Speed and vocabulary building occupies the major part of the period on the other four days. During the second semester certain radio programs are recommended for shorthand writing and transcription practice.

IN most stenographic or secretarial positions, skill alone is not enough to get a position nor hold it. This realization has become more and more apparent to all of us in the past few years, as surveys have shown us reasons why employees have lost their positions. The losses were not due to lack of skill alone, but many times to poor personal grooming and appearance, lack of courtesy or initiative, and so forth.

Primarily, of course, Shorthand II is intended to develop skill in dictation and transcription. But skill is not enough, as we know, and so the work in Whittier High School has been planned for the personality development of each pupil.

At the beginning of the school year, each pupil in the class fills out three forms for my records.

The first is a printed card, 5 by 8 inches, with blanks for the student's name, address, age, height, and weight; name and occupation of parent or guardian; employment after school hours; extracurricular activities, skill, and personal qualifications. On the back of the card, space is provided for the grades made in high school courses. This is followed by questions relating to follow-up work after graduation.

The second form (from the English department) concerns itself with study habits,

likes and dislikes in studies, reading material available in the home, and training in expression, music, and so forth.

The third form is a personality-evaluation chart, which the pupil marks in pencil with one check mark at the beginning of the year, rechecks with two check marks at the end of the first semester, and checks finally in ink at the end of the year. At that time, the teacher also rates the pupil on the chart, and the combined results are considered by pupil and teacher in conference.

A health chart from the physical education department is kept by each pupil for a week at a time, at intervals during the year. It is a record of positive and negative health habits for each day of the week. Along with the health chart, each pupil receives a posture chart showing the right and wrong way to stand, and the effects produced in either case.

With this as a first step toward the understanding of each individual, class work begins. The general work in class is given on Monday, for several reasons. The study of personality problems during half the period adds zest to "Blue Monday." Speed in shorthand wanes during the two-day week end. By devoting the first part of the period on Monday to the other work, we leave the rest of the week free for building speed and transcription skill; assigned material to be discussed on Monday is read during that same week end. Assigned work in the *Gregg Writer* occupies the rest of the hour on Monday.

For the first few weeks, the Monday discussion period is devoted to health as related to the secretary's life, for it is felt that health is *the* important basis for everything else. The health unit has topics on food—its vitamin and mineral content and its effect on the

skin, eyes, teeth, nerves, and general health.

Correct posture, ventilation, light, and correct exercise, cleanliness, and the proper doctors to consult in case of illness are also important topics. The work consists of oral reports of reading, by four or more pupils, followed by free discussion.

Then for a few weeks the class considers good manners and etiquette in everyday living and in business. This work consists of demonstrations, reports, and discussions.

Following the series of problems on etiquette and manners in business, we study citizenship opportunities and problems. Closely related to these topics is the next activity, the study of cultural living with emphasis on the manifold opportunities for enjoying libraries, music, art, beautiful homes, gardens, museums, theaters, and so forth.

Last, we study vocational interests, opportunities, and problems. This study is augmented by dictation and transcription in class concerning employment, methods of obtaining positions, and various ways of making application.

Conferences are held on Fridays and are planned to occupy about 25 minutes, so as to take care of two pupils during the hour; but sometimes one conference occupies the whole hour. Some pupils also choose to come in after school and talk over problems. During the conference time, the rest of the class is occupied in transcription.

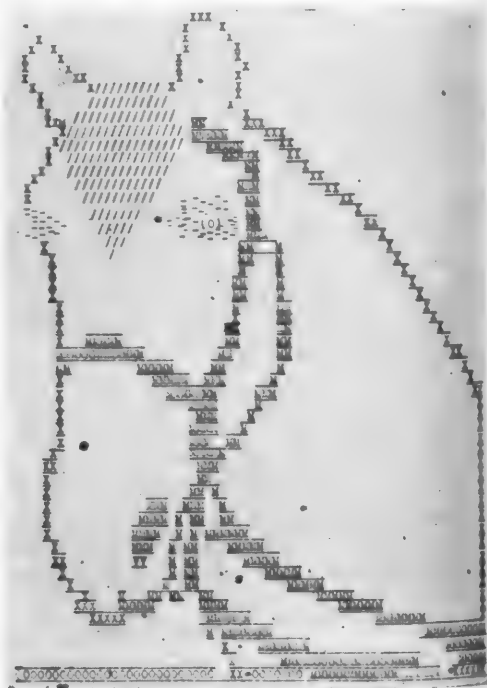
Before pupils come in for a conference, the records just described are thoroughly analyzed. The material from the questionnaires and our understanding of the pupil from contact with him in class help to carry on the conference naturally, with each problem seemingly presenting itself. These conferences have brought to light many interesting, soluble problems.

Throughout the year check-ups are made on health habits, posture and walking, general manners, and attitudes so that students can earn a higher rating by the end of the year.

The results achieved from this work have been very satisfying, and I feel that the plan has proved well worth while.

Artistic Typewriting Designs

Designs Typed by Helen Pawlichento Under the Direction of Miss Henrietta Zwerin, Zwerin Secretarial Studio, Hempstead, N. Y.



Suggestions for Research in Business Education

BENJAMIN R. HAYNES, Ph.D.

Professor of Business Education, University of Tennessee

and

CLYDE W. HUMPHREY

Assistant Professor of Business Education, University of Tennessee

ONE difficulty often encountered by university graduate students is the selection of a research problem, with some promise of solvability, which can be undertaken to meet the thesis or dissertation requirement for an advanced degree.

At the request of the editor of the *BUSINESS EDUCATION WORLD*, the authors have prepared a list of sixty-three suggested problems dealing with several phases of business education. Although some of these titles may already have been used in connection with research problems, an attempt has been made to present problems in fields where there seems to be need for further study.

The nomenclature used in the titles may have to be modified to fit local needs, including, possibly, the requirements of thesis advisers; for example, when such prescribed introductory words are required as, "A study to determine, etc." Some of the topics in the list are capable of one or more adaptations to fit specific cases; for instance, "Business arithmetic as a prerequisite to bookkeeping" may be changed to read "Typewriting as a prerequisite to shorthand."

No attempt has been made to classify the titles according to subject-matter or field-of-interest groups, as this would have been virtually impossible without consequent overlapping and confusion.

It is recommended that one who is interested in selecting a topic from this list first read the list in its entirety and then review it for a more thorough study of the particular topic in which he is interested. During the second reading he should be sufficiently familiar with the list to begin thinking in terms of possible nomenclature changes in

the topic that seems adaptable to his particular interests.

Sixty-Three Suggested Research Topics

1. Graduate scholarships and fellowships available to business-education majors.
2. A study of various bases for predicting success in secretarial subjects.
3. Fraternities and societies in collegiate schools of business.
4. Typewriting as an aid to integration of subject matter in the elementary school program of studies.
5. Activities of parent-teacher organizations in the promotion of business education.
6. Admission requirements of business teacher training curricula.
7. Effect of general intelligence and achievement in business arithmetic on success in other business courses.
8. Practical business experience as a factor in the successful teaching of business subjects.
9. The project plan in the teaching of business law.
10. Contribution of typewriting to achievement in reading and spelling in the junior high school.
11. Business education in state colleges for women.
12. An evaluation of business-arithmetic textbooks.
13. History of the private business school in the United States.
14. A high school course in business law based on opinions rendered by judges of juvenile courts.
15. Prognosis of school success in the learning of bookkeeping.
16. Current practices in obtaining positions for business-teacher trainees.
17. Qualities that students admire in teachers of business subjects.
18. Overlapping of business arithmetic and other high school business courses.
19. Teacher participation in the construction of business curricula.
20. Status of business education in corporation schools.

21. Arithmetical content of high school courses in bookkeeping.
22. A survey of correspondence-school offerings in business education.
23. Proficiency requirements of college typewriting courses.
24. Evaluation of general intelligence tests in the selection of secretarial students.
25. Sex distribution of clerical workers in Chicago as shown by United States census data.
26. Athletic programs of private business schools in the New England States.
27. Business arithmetic as a prerequisite to high school bookkeeping.
28. What subjects are most commonly taught by the beginning business teachers?
29. Organization and administration of student stores in public high schools.
30. Follow-up study of high school graduates who had three or more years of bookkeeping instruction.
31. Extracurricular activities of high school business teachers in South Carolina.
32. Evaluation of the use of bookkeeping machines in bookkeeping classes.
33. Status of business education in Catholic high schools.
34. Effect of rest periods on achievement in elementary typewriting.
35. Department-store management as a vocation for college-trained men.
36. Employment procedures in large and small businesses in Rhode Island.
37. A comparative study of noiseless and standard typewriters for beginning classes in typewriting.
38. Visual aids in the teaching of economic geography.
39. A course in business organization for junior colleges.
40. Individual teaching versus group teaching in elementary bookkeeping.
41. Typewriting standards of business offices.
42. Laws pertaining to continuation schools in the various states of the United States.
43. Arithmetic used by stenographers in Milwaukee.
44. Correlation of business arithmetic with bookkeeping.
45. An analysis of the duties of bookkeepers in San Antonio.
46. Reasons for failure in first-year shorthand classes.
47. Correlation of business correspondence with typewriting and secretarial practice.
48. Migration of business teachers to positions in business.
49. Organization and administration of directed practical business experience for business-teacher trainees.
50. Arithmetical ability of high school seniors as revealed by standardized tests.
51. Evaluation of the excursion as a motivating device in business-law classes.
52. Teaching fields and subject combinations assigned to business teachers.
53. Single versus double class periods in the teaching of bookkeeping.
54. Correlation of intelligence quotients and retention of first positions in business.
55. Should the academic and professional training of business teachers differ for high schools of various sizes, and, if so, what should be the differences?
56. Effect of chronological maturity on the learning of typewriting.
57. What effect have college entrance requirements on the development of business education in rural high schools?
58. Analytical study of the literature pertaining to the teaching of economic geography.
59. Classroom methods and techniques in the teaching of shorthand transcription.
60. Teaching business correspondence by means of connected series of business letters.
61. Business education in the part-time and evening schools of Boston.
62. Deficiencies in the training of business teachers as revealed by rating of school principals and supervisors.
63. The economic value of the master's degree to teachers of business subjects.

WILLIAM A. RICHARDS, whose appointment to the principalship of the Augusta (Kentucky) High School we chronicled a year ago, has resigned to accept a position as head of the department of business education in the Greensboro (North Carolina) Senior High School. Of the 1,800 students in the school, 778 are registered in business subjects.

Mr. Richards succeeded Ross C. Anderson, who has joined the faculty of Morehead (Kentucky) Teachers College. Harold Ward, a recent graduate of Eastern Kentucky State Teachers College, Richmond, succeeded Mr. Richards in Augusta.

An article by Mr. Richards on the teaching of typewriting appeared in our November, 1938, issue.

ELGIE G. PURVIS, who has been associated with Strayer College, Washington, D. C., for more than ten years, has been elected vice-president of the college.

Another important administrative appointment is that of H. L. Darnier as dean of the school's College of Accountancy.

Edmond S. Donoho is president of Strayer College and also of Strayer-Bryant and Stratton College, Baltimore.

Snoopervisor, Whoopervisor, Or Supervisor?

M. B. KENWOOD

Central High School, Paterson, N. J.

IN the last issue we mentioned Wagner's¹ list of misconceived supervisory types. We herewith present Barr and Burton's² brief summary of Wagner's discussion of these personality traits.

1. *The Detective*. One would think that "gum-shoe" supervision should have died out by this time, but it is constantly reported by teachers. The supervisor or principal who slips into cloakrooms to listen unobserved to the lesson, who stands in the hallway corners to observe what he can, who looks through keyholes and over transoms (actual cases reported), is obviously lacking in those traits of personality which will win the respect and confidence of his teachers.

One principal was recently reported as having ordered the glass panes in the classroom doors covered with white curtains, "in order to beautify the halls." The teachers soon learned the reason from the pupils, who discovered it—the new curtains were effective screens for "listening stations" utilized by the principal.

2. *The Humming Bird*. This supervisor pops in and pops out. He has little time for visiting and less ability for planning the time he has. What traits this supervisor lacks or possesses, no one knows. He is never with us long enough for us to find out. As Wagner says, teachers cannot co-operate with this type of supervision—there is nothing to co-operate with.

3. *The Sphinx*. He is recognized by all of us who have ever taught. One of the

commonest complaints from teachers about supervision relates to the lack of any report afterwards from the supervisor regarding the visit. The sphinx supervisor feels that he is being impartial and self-controlled in failing to show either pleasure or displeasure while in the room. He lacks kindness, understanding, sympathy.

4. *The Fishwife*. Most Americans are not familiar by firsthand contact with the noisy, brawling, often scolding fishwife of the European coastwise villages. We know her well enough from song and story, however, to recognize the applicability of the term here.

This supervisor crashes—literally—into a room. Regardless of what is going on, he shouts a hearty greeting to all concerned, jokes the teacher, teases a pupil or two, creates a disturbance, and leaves. If he is a "crab apple," he concludes with a volley of questions, aimed at the teacher and designed to "show her up."

5. *The Nettle*, as the name indicates, nettles us by petty faultfinding, by censure before the class, by asking patient questions about things that cannot be helped and do not matter. This type of personality often wears the outer appearance of good breeding. There is none of the brawling fish wife here. The very tone of voice is low and the attitude one of patient forbearance. One such supervisor uses with telling effect the low, sad tones indicative of a corpse in the next room.

Fifteen minutes of this voice asking patient, well-bred questions about inconsequential details will nettle any teacher into impertinence and insubordination.

¹Wagner, C. A., "Some Types of Misconceived Supervision of Instruction," *Amn. School Board Journal*, Vol. 65, May, 1923, pp. 37-38.

²Barr, A. S., and Burton, W. H., *The Supervision of Instruction*, Ch. 13 and 14.

6. *The Machine Type* of supervisory personality is more or less rigid, inflexible, and lacking in those traits that enable one to see the other fellow's point of view. The supervisor of this type believes that all children in a certain grade and subject should be doing the same thing at the same time. He is impatient and displays lack of sympathy with the teacher who is not on designated chapter and verse at all times. Like the detective type, this one would seem to have little place in modern education, but is to be found plentifully.

7. *The Bully*. Here we have the nettle, with conceit and aggressiveness added. This type of personality is characterized by conceit, self-esteem, arrogance, and very often by dishonesty. Bullying and blustering are often an outward cloak for inner lack of confidence or downright knowledge of error.

8. *Zero*. This type has no personality traits. As Wagner points out, the zero in mathematics is merely a place-keeper, without other value. So is the zero supervisor—a place-holder. Such traits as he has are negative and are displayed for the purpose of retaining hold upon an office doubtless easy and comparatively lucrative.

9. *Flywheel*. In mechanics, the flywheel is a useful balancing agent, which revolves in one place only. The flywheel supervisor will doubtless maintain the *status quo*, keeping things where they are but making no progress. He lacks aggressiveness, initiative, perhaps self-confidence.

10. *Composite*. Obviously most supervisors who are not measuring up are composites of the various types briefly recounted above.

These unsatisfactory supervisors will persist, says Wagner, as long as supervisors are appointed without regard to previous training and present fitness. Until the necessity for special training is recognized and until the supervisory job is analyzed into elements capable of being translated into personality elements, we will doubtless have with us the official lacking in some of the most fundamental necessary traits.

Kelley³ characterizes four unsuccessful su-

³ Kelley, G. K., "Types of Supervisors I Have Known," *The School Board Journal*, Vol. 68, June, 1924, p. 54.

pervisory types and one successful type.

"In my experience as teacher and principal I have rediscovered five distinct types of supervisory officers. The types which will be considered first will be the four obviously unsuccessful types. The fifth type will be reserved till last. This procedure has been found advisable in presenting the matter of supervision at teachers' meetings. It clears the atmosphere of any misapprehensions as to the policies to be pursued by the supervisory officer. Experience has shown that the open-minded policy is the only policy for both supervisor and teacher.

"1. *The Swivel-Chair Artist*. The title is suggestive; to make the picture more complete, he should be a corpulent gentleman who loves to sit in a big arm chair and issue orders, based on momentary judgments.

"On the other hand, he might be one with a mania for statistics who gets his chief ideas of what is taking place in the classroom from reports. (Reports are not to be discredited, for they have an invaluable place on the desk of the supervisor.) Another possibility might be that the swivel-chair artist is just plain lazy.

"2. *The Inspectorial Type*. This is the man who breezes into the classroom, looks around with a knowing air, and blows out. Sometimes he bids the teacher or the class a lusty good morning and makes a few supposedly nice-sounding remarks before his exit. Whatever he says, whether complimentary or otherwise, must be disqualified, for what one can learn of what is taking place in the classroom by poking his head into the door for a few minutes three or four times a year is of very little value.

"Sometimes these inspectors just walk in and pass out a few hard looks, which make the trembling youngsters have heart failure and which produce almost equally disastrous results on the teacher. Sometimes both teacher and class heave a sigh of relief when he is gone. The sigh is mild compared with the one heaved at the retreat of our next friend!

"3. *The Inquisitorial Type*. This fellow storms into the room with all the lordly air assumed by No. 2, but in addition to his lordly air he has fire in his eye. He is out for big game. He is not only going to find

out what the class knows, but perhaps what the teacher knows also. He is going to impress one with his knowledge of all the high school subjects, knowledge that is on tap at all times and in any amount.

"One will oblige him, however, by not asking for any great amount. The writer tried that once on this kind of an inquisitor who was pumping him before a class. The proof of the argument was turned over to him, much to the merriment of some thirty awed high school youngsters.

"4. *The Dictatorial Type*. The fourth type will be recognized by the fact that he knows exactly how all subjects should be taught. He has the last word on methods and subject matter. He has very set and definite ideas and a hobby that he leads out to exercise if occasion comes. If the occasion does not come, it is sent for and brought in.

"This kind of a supervisor is not a supervisor, but a dictator who is trying to enforce his own pet ideas. Supervision of this type leaves no room for originality, personality, or experimentation. The supervisor's cut-and-dried methods are to be followed. The object of this kind of supervision is for the purpose of issuing orders and seeing that they are carried out. Fourth down.

"5. *Co-operative, Open-minded Supervision*. This is the only kind of supervision that is potentially successful. Any supervision that does not take both teacher and

supervisor into consideration is not in reality supervision. It is a mere inspection or an inquisition. When supervision is co-operative, both the teacher and the supervisor have a mutual understanding of, a mutual confidence in, and a mutual respect for each other.

"To be more specific, the teacher understands that when the supervisor enters his room he is not coming in to find fault or to inspect and see that some pet hobby or some special method of teaching is being put into practice in detail. The supervisor comes into the room with an open mind and with an interest in learning what is being done.

"While visiting a room, the supervisor may find it advisable to take notes on what is being done and on methods of procedure, but he withholds his judgment until he has made sufficient visits to enable him to become acquainted with the teacher's objectives and methods and the results accomplished. This type of supervisor makes his real business that of working out classroom problems with the teacher."

From the foregoing we may clearly discern that there are varied types of supervisors. We cannot herd them together and consider them as just supervisors. Their work is so important and so broad that they must be the right kind of supervisors if they are to contribute to teacher improvement.

Winners of the B.E.W. Contest on "How Typing Teachers Grade"

First Prize: \$10—Fanny E. Baggle, San Mateo Junior College, San Mateo, California.

Second Prize: \$5.—Sister Mary Clemens, B.V.M., Saint Mary's School, Emmetsburg, Iowa.

Third Prize: \$3—Sister Mary Lucentia Becker, O.S.F., Saint Mary's School, Waterloo, Iowa.

Next Five Prizes: \$2 each—Eleanor Markley, Junior-Senior High School, Wellington, Kansas; Sister Mary Annice, O.S.F., Saint Joseph's School, Ashton, Iowa; Harold J. Jones, Thomas Jefferson High School, Council Bluffs, Iowa; Merlin C. Parent, High School, Lancaster, Ohio; Sister M. Constance, Saint Mildred High School, Laurel, Maryland.

The judges' comments on the papers submitted will appear in detail in the February issue.

(See pages 361-366 for an article on typewriting by Miss Baggle.)

S. B. E. A. Holds Annual Convention

UNDER the leadership of its president, Mrs. Gertrude G. DeArmond of the Wheeler Business College, Birmingham, Alabama, the Southern Business Education Association held its annual convention at Atlanta on November 24, 25, and 26. This association now has a membership of more than a thousand commercial teachers.

In her address to the convention, Mrs. DeArmond included this special message:

If there is one special message which I wish more than any other to leave with you, it is an admonition to keep your ear to the ground. In a world that changes as fast as ours, in times that require such steadiness of nerve and temperament, such training and efficient performance, it is necessary that we bend all our energies to the acquisition of helpful knowledge. One of the major objectives of our Association is to develop a year-round program of service to teachers in the twelve states represented in our membership.

The convention opened with a Dutch supper on the evening of November 24. Miss Ray Abrams, first vice-president of the Association and principal of the Joseph A. Maybin School for Graduates, New Orleans, presided.

The speakers at the first general session were Professor Hamden L. Forkner, of Columbia University; and Dr. B. Frank Kyker and Dr. Kenneth B. Haas, both of the Office of Education, Washington, D. C. Secretary Clyde W. Humphrey, head of the secretarial science department of the University of Tennessee, presided at the Fellowship Luncheon.

The banquet and dance on Friday evening was the most successful in the history of the Association. D. D. Lessenberry presided as toastmaster, in his inimitable way. The address of the evening was delivered by Abit Nix, of Athens, Georgia, who chose as his subject, "Business Education's Big Job."

Speakers at the various divisions of the Association were as follows:

PUBLIC SCHOOL DIVISION. Chairman: Howard Bogner. Speakers: Miss Eleanor Skimin, W. Harmon Wilson, Harold H. Smith, J. L. Bolton.

Discussion Leaders: E. N. Bailey, W. A. Richards, Mae Walker, R. D. Cooper, Burton N. Elam, Harold Van Morgan, B. R. Hough.

PRIVATE SCHOOL DIVISION. Chairman: R. W. Massey. Speakers: M. A. Smythe, Mrs. Dorothy England. Discussion Leaders: Mrs. Zoe Hogsette, D. E. Short, Jr.; Mrs. Iva C. Childers, R. V. McCoy, Mrs. R. L. Watters.

COLLEGE AND UNIVERSITY DIVISION. Chairman: Hollis Preston Guy. Speakers: Benjamin R. Haynes, Edward S. Maclin, B. Frank Kyker. Discussion Leaders: J. D. Fenn, R. M. Kirby, Ross C. Anderson, Miss Lelah Brownfield, Sidney A. Collins, R. R. Richards, Ray Abrams, Mrs. Marion T. Lyndon, B. N. Canup.

OWNERS AND MANAGERS OF PRIVATE BUSINESS SCHOOLS ROUND TABLE. Director: J. L. Harman. Discussion Leaders: George E. McClellan, J. Murray Hill, C. A. Croft, E. O. Fenton, E. L. Layfield, Edward E. Soule, A. M. Bruce, Willard J. Wheeler, Herbert Squires.

The new officers of the Association are:

President: A. J. Lawrence, University of Kentucky, Lexington.

First Vice-President: Alton B. Parker Liles, Commercial High School, Atlanta, Georgia.

Second Vice-President: Mae Walker, High School, Knoxville, Tennessee.

Secretary: Clyde W. Humphrey, University of Tennessee, Knoxville.

Treasurer: L. C. Harwell, Robert E. Lee High School, Jacksonville, Florida.

DIVISION OFFICERS Public School Division

Chairman: F. DeVere Smith, Olympia High School, Columbia, South Carolina.

Vice-Chairman: Ernestine Melton, Senior High School, High Point, North Carolina.

Secretary: C. A. Swenson, Commercial High School, Atlanta, Georgia.

Private School Division

Chairman: D. E. Short, Andrew Jackson University, Nashville, Tennessee.

Vice-Chairman: R. V. McCoy, Edmondson School of Business, Chattanooga, Tennessee.

Secretary: Mrs. F. C. McCartney, Anniston Business College, Anniston, Alabama.

College and University Division

Chairman: T. H. Coates, New River State College, Montgomery, West Virginia.

Vice-Chairman: George M. Joyce, The Woman's College, U. N. C., Greensboro, North Carolina.

Secretary: Lucille Taylor, Henderson State Teachers College, Arkadelphia, Arkansas.



GERTRUDE G. DEARMOND
Retiring President

Officers of the Southern Business Education Association for 1939



A. J. LAWRENCE
President



ALTON B. PARKER LILES
First Vice-President



MAE WALKER
Second Vice-President



CLYDE W. HUMPHREY
Secretary



L. C. HARWELL
Treasurer



B. R. HOUGH
Executive Board



LELAH BROWNFIELD
Executive Board



J. DEWBERRY COPELAND
Executive Board



LUCILLE TAYLOR
Executive Board



PATTIE L. SINCLAIR
Executive Board



F. DEVERE SMITH
Public Schools



D. E. SHORT
Private Schools



T. H. COATES
Colleges and Universities

SECOND ANNUAL B. E.

6 Silver Trophy Cups



CONTEST RULES

IF teachers will follow these suggestions carefully, they will enable us to make prompt reports on the papers submitted.

1. The special BEW project contest blank, properly filled out, must accompany each contest club. Each blank contains space for the names of fifty pupils, and as many copies of the blank as you will need may be obtained without charge by filling in and sending the form on page ii to the BUSINESS EDUCATION WORLD Contest Director, 270 Madison Avenue, New York, New York. If you are already receiving the student reprints of the BEW monthly projects, this special entry blank will be mailed to you with your March projects.

2. The contest closes April 14, and only those papers that are received by the close of business on that day can be given consideration. The results will be announced in the June BEW. All prizes, certificates of achievement, and keys will be mailed as soon as the awards have been made by the judges, but no report of the contest will be supplied prior to its publication in the June issue of the BEW.

3. Only the regular March BEW projects in bookkeeping, business fundamentals, office practice, business personality, and business letter writing can be used for the contest. A free copy of the projects will be supplied to each participating teacher upon request.

4. A school may submit one club of papers in each division.

5. A club must consist of at least ten papers.

6. If in any one school more than one teacher of bookkeeping, for example, wishes to compete, all such teachers must combine their papers into one club. The papers should be arranged within each package under the separate teachers' names.

7. The contest judges will be Dr. John Robert Gregg, Clyde I. Blanchard, Louis A. Leslie, Miss Dorothy Johnson, Milton Briggs, Philip S. Pepe, and Miss Jeanne Liss.

JUST how enthusiastic teachers are about the projects published by BUSINESS EDUCATION WORLD and the accompanying projects can judge for themselves by the results shown on pages 398-399.

To make the project service more effective, the B.E.W. conducted a contest in all project divisions. This is a feature of the second annual project contest held in March, 1939.

Prizes will be awarded in the following divisions:

1. Bookkeeping.
2. Business Fundamentals (Business Practice).
3. Office Practice.
4. Business Personality.
5. Business Letter Writing (schools).
6. Business Letter Writing (individuals).

Note that, although there are different standards for business letter writing, the same standards are used for both. The judging, however, is on different standards.

W. PROJECT CONTEST

and 108 Cash Awards

- Six Silver Trophy Cups for Schools
- Six \$5 Cash Awards for Students
 - Eighteen \$3 Cash Awards for Students
 - Seventy-two \$2 Cash Awards for Students
- Six \$10 Cash Awards for Teachers
- Six \$5 Cash Awards for Teachers
- No Entrance Fee Will Be Required

Teachers are about the monthly
by the BUSINESS EDUCATION
company service, our readers
by reading some of their letters,

service of maximum usefulness,
contest last March in all the
is a preliminary announcement
project contest for students, to be

d in each of the following six

s (formerly called Junior Busi-

ng (public and parochial high

ng (colleges and private business

ere are two separate contests in
the same problem will be used
however, will be according to

This contest is planned to provide an incentive to *entire classes* to participate. Each pupil in the group can easily be brought to feel that he owes it to the group to do his very best, because, even though he himself may not win an individual prize (of which there will be many), he can contribute to the total score that may enable his school to win one of the six silver trophy cups.

Isn't that spirit of co-operation exactly what we want to foster in the business beginner? He must learn to work for the good of an organization, not just for his own personal interests.

The contest is open to all students of public or private secondary schools or colleges. There is no charge of any kind for participation.

Students cannot send in papers by themselves, however; the papers must be submitted in class groups.

Prizes for Schools, Students, Teachers ***(In each of the six divisions)***

A silver trophy cup for the school winning first place.
\$10 cash to the teacher (or teachers) of the group placing first.

\$5 cash to the teacher (or teachers) of the group placing second.

\$5 to the individual winning student.

\$3 to each of the next three student winners.

\$2 to each of the next twelve student winners.

The twenty-five highest ranking schools in each division will receive Honorable Mention and will share in the publicity that is the reward of all the winners.

Present Holders of Cups

Bookkeeping: Immaculate Conception Commercial School, New York, New York.

Junior Business Practice (Now called Business Fundamentals): St. Paul's School, Reading, Pennsylvania.

Business Letter Writing (College): Woman's College, University of North Carolina, Greensboro.

Business Letter Writing (High School): Township High School, Joliet, Illinois.

The Calculation of Winning Scores

The composite score for each competing school will be the sum of three percentages, calculated as follows:

1. The percentage of the total enrollment of the class or classes submitting papers. (100 per cent if all pupils in the participating classes send papers. For instance, if 72 students in Worth High School participate, in two classes whose enrollment totals 75, that score is 96 per cent.)

2. The percentage of papers submitted that reach a practical business standard similar to that used by the Awards Department in awarding the certificates of achievement. (If 67 papers of the 72 submitted by Worth High School were of acceptable quality, that score would be 93.05 per cent.)

3. The percentage of papers submitted that rank as superior; papers that would be graded *A* or *Excellent* if the examiner were giving school grades. (If 13 of the 72 papers were judged superior, that score would be 18.05 per cent.)

The final composite score for Worth High School would thus be 96 plus 93.05 plus 18.05, a total of 207.10 of a possible 300 per cent.

Because scores are computed according to percentages, a school with only a dozen pupils in a competing class has just as good a chance of winning as a larger institution. If twelve papers were submitted from a class of twelve, and if all of them not only passed but were of superior quality, the score would be 300 per cent!

The *minimum* number of papers that can be accepted as a club is ten. There is no maximum.

There is no charge whatsoever for entry in the contest. But, for the usual fee of 10 cents, the regular B.E.W. Certificate of Achievement will be awarded to each student whose paper is of acceptable quality. Thus students can kill two birds with one stone—enter the contest and earn the regular certificate, all with one paper.

Whether or not a class submits its contest papers for certification will have no bearing on the class standing in the contest.

If you plan to enter your students in one or more of the contest divisions, or if you would like to learn more about the certification plan so that your students can "get into the swing of things" at once with the regular monthly projects, fill in and send us today the blank on page ii.

What Other Teachers Say About The B. E. W. Awards Service

• • Your December Bookkeeping Project is great. It's just what I've wanted for a long time and have never had the opportunity to duplicate for class use.

Students hate to hunt up errors on their own books, but you should see them go after the errors on the December project! This project should impress upon them the necessity of a complete check for errors besides using the special ways of locating just one error.

I look forward to the first of each month when your project arrives. It relieves the monotony of everyday bookkeeping exercises and gives us a real taste of business.—*Virginia M. Gates, Vocational and Adult Education School, Janesville, Wisconsin.*

• • My students are very enthusiastic in discussing these projects [business letter writing] and in preparing their individual solutions. That they

are of much value to them is evident to me each time.

I would like to make this suggestion, not in a spirit of criticism at all, but rather as a question which comes to my mind. All our papers for the October project were granted certificates—some when they were criticized because "something was left out" or a "spelling error" was found.

I feel, and my students also share this feeling, that such papers did not merit the certificate. Perhaps your checkers did not feel the errors were serious enough to mark the letter "not mailable," but we have been considering such omissions as serious errors.

We look forward to the next project problem with real enthusiasm!—*Albert C. Fries, Assistant Professor of Commerce, Illinois State Normal University, Normal, Illinois.*

DEAR MR. FRIES: The reason we have not been able to fail any of your papers is that your students don't do two very wrong things at once. Since they are students, and since the projects aim to teach rather than to test, we can't penalize them for only one error unless it is a deadly one.

Papers from college students are read much more critically, of course, than high school papers. From month to month, the requirements will become more rigid. Now that the October and November letters have been criticized for omissions, future omissions will be penalized.

It is because your own standards are so high that we find so little to complain about, of course. We read groups of superior letters even more critically than the average papers.

We shall enjoy reading your next set of project letters.—*Dorothy M. Johnson, Director, Division of Business Letter Writing, B.E.W. Department of Awards.*

• • The enclosed papers are the results of my first experiment with the B.E.W. Projects. To say that my pupils were very interested and worked diligently at them would be putting it very mildly. The enthusiasm they displayed while preparing their entries was gratifying to me and certainly must be encouraging for you to hear.

My students have had no outside help; that is, they have received no material assistance, not even from me. The only aid rendered by me consisted in words of encouragement accompanied by incessant advice that they persevere in their good resolves. Hence, you may find some of the entries crudely prepared, but I trust you will take the will for the deed, remembering "Success breeds success."

My pupils have just recently come from the eighth grade—they have had no experience in the business world, only the theory that I have been trying to inculcate during the past few months. The fee they managed to acquire by saving every penny they received from friends or relatives. (Saint Vincent Villa is an orphanage.)

Taking all this into consideration, I must say that I can't help but appreciate their efforts and the marvelous zeal they put into their work. The B.E.W. projects put "Wim, Wigor, and Witality" into the classes conducted in an orphans' home. There's nothing like them! We hope to do still better next month. *Sister M. Elfrida, St. Vincent Villa, Ft. Wayne, Indiana.*

• • My first experiment with the B.E.W. book-keeping projects has been a great success. The class took entire charge of the contest papers, their preparation, hectographing the copies of cash journals, typing the paragraphs, etc. I was amazed to learn how responsible they are and what excellent work they can do when the occasion demands it. We are all anxiously awaiting your comments.—*Lucille Hurley, High School, Laneshboro, Minnesota.*

• • We have organized a company in our shorthand and typing class in which we have several departments, such as the Research, Room and Equipment, Publicity, Personnel, Social Ways and Means, and Contest and Finance.

The Contest and Finance Committee finds or makes up contests which will help the other employees (members of the class) to become efficient and dependable secretaries.

We used your first personality project as a contest in which every employee entered, because we felt that your personality projects will help us to be better secretaries than we would otherwise have been. We were very glad to have been able to send you the entries from our class.

We feel that a person has to have more than a knowledge of shorthand and typing to be a good secretary or office worker, so we are not just studying these two subjects this year but we are dealing more with making ourselves the kind of secretaries or office workers most employers look for.

We discuss how to dress in an office, the way to be interviewed for a job, the right and wrong way of doing things in an office, and anything that has to do with office procedure.

We are, therefore, very thankful for your personality projects, because they have helped us and will, I am sure, continue to help us in the future. *Mabel Hildebrand, Commercial High School, Sandusky, Ohio.*

• • The students were delighted with their certificates. I wish you could have seen the smiling faces as I handed them out.

The students were very eager to get the next project. I wish you had been present when they were working on it—their interest never flagged. There is magic in those projects. I do not understand how any teacher can do without them. There is only one reason—they do not know about them.—*Sister M. Paul de Cruce, St. Peter High School, St. Charles, Missouri.*

BUSINESS PERSONALITY PROJECT

For the Month of January

Mabel Wubbena

DOROTHY M. JOHNSON, Director, Division of Business Personality

EDITOR'S NOTE—Teachers who have not used the personality projects before and do not have a copy of the regulation entry form may begin anyway, with this project. Please double-space a list of your students' names on a sheet of paper, showing the names in the same order in which you have arranged the papers you are sending. Show your own name and school address at the top and specify that the papers are being submitted for the January Personality Project. Send remittance of 10 cents for each paper. Entry forms will be sent you thereafter, with other important material, including the mimeographed comments on students' work.

"Hide thyself as it were for a little moment, until the indignation be overpast." — Isaiah XXVI, 20.

"For who hath despised the day of small things?"—Zechariah IV, 10.

ARE you one of those people who pride themselves on "giving someone a piece of your mind"? Consider the wisdom back of this advice: "Don't give anyone a piece of your mind; you need it all yourself."

Perhaps you are never tempted to speak harshly; but do you sometimes say the right thing at the wrong time or to the wrong person?

Here are some situations that have actually occurred in business offices. In such situations, you need not only a mind that works, but one that works fast enough to help you keep the good will of others, which is so necessary to your business success and your personal happiness.

In order to help you develop this ability, we present the following assignments for you to study. Situations like these have arisen before and will arise again. Try to understand human motives, so that you can adapt yourself in other situations, different in detail but similar in the human reactions involved.

Imagine yourself in each situation, as the person indicated. Think carefully. You wouldn't have time for much thought when such things happen in real life, but take time now. Often it is not so important to justify your own actions as it is to accomplish a purpose and to keep peace. By that, we mean that it is sometimes better to apologize sincerely for something not entirely your own fault, instead of insisting loudly, "But I did it just the way you told me to!" Don't be too meek; keep your pride. *But let the other person keep his, too.*

Number your answers to correspond with the numbers on the assignments.

Your new chief, Mr. Moore, tried out a long succession of stenographers before hiring you. None seemed able to satisfy him. You find that he occasionally makes errors in English. Sometimes he dictates long, involved sentences that never include a finite verb. He knows what he wants to say, however, and is sensitive about the fact that he cannot always say it.

He has his work so well planned and his mind so well disciplined that, if he is interrupted by the telephone in the middle of a sentence, he can continue to dictate after the interruption without repeating or omitting a word. You feel sure, therefore, that he will notice any correction you may make. You suspect that your predecessors were forcibly separated from the payroll because they either let his errors go through as dictated or else discussed them tactlessly with him.

Mr. Moore dictated this sentence to you: "We want a horizontal bar in the illustration printed in red." The only illustration you have for reference has no horizontal bar in it, but there is one that goes up and down. You dare not change *horizontal* to *vertical*, for fear he may be talking about some other illustration.

Carrying your notebook and the only illustration he gave you with the correspondence, you go to his desk and ask him to enlighten you. You must not make him feel that you are criticizing him. (He is probably sensitive, after having had so many critical stenographers.)

Assignment A. What will you say to him? Give your exact, well-chosen words.

Assignment B. When Mr. Moore dictates small and obvious errors, such as "period" where a question mark should go, or *were* when *was* is required, would you call his attention to those errors? (Answer with one word.)

It is generally known in the office that Mr. Atwood, general manager, and Mr. Conroy, office manager, do not "get along."

Mr. Atwood suggested to you several weeks ago that it would be a good thing for you to go through the company's factory so that you could better understand the processes of manufacture. This morning, meeting you in the corridor, he mentioned that a specially conducted tour for employees would leave his office at two o'clock. You wish to join it, of course, and feel that you have good and sufficient reason for asking Mr. Conroy's permission to do so. (He is your immediate superior.)

Assignment C. Standing beside Mr. Conroy's desk, you ask his permission to join the tour group. Exactly what words do you use? Make your request complete but brief. Mr. Conroy is an irritable man.

"Some other time, maybe," says Mr. Conroy gruffly. "Want you to take inventory of the supply cabinet this afternoon."

Assignment D. What will you say to Mr. Conroy in reply? Give your exact words. (This tour is not important enough to risk your job.)

While you are counting boxes of paper clips, etc., in the supply cabinet, you ask yourself what you will say to Mr. Atwood if he asks why you did not accompany the tour. You don't want him to think that you were so lacking in interest that you simply forgot about it. Neither do you want to be a tattler. Your chance to explain comes sooner than you had expected, for the telephone rings on Mr. Conroy's desk.

Assignment E. Mr. Atwood's secretary has telephoned you to ask, "Aren't you to accompany the

factory tour? The group is ready." You receive the message at Mr. Conroy's own telephone, and you know he will hear your answer. What is your answer to Mr. Atwood's secretary?

What would your answer have been if Mr. Conroy had not been listening? It would have been just the same! "To everything there is a season," but this is not the season for holding coats in someone else's fight.

The situation deserves serious study. The man on your side has more authority; opposed is the man whose attitude toward you will have more bearing on your day-by-day happiness and success in the office.

Don't for a minute admit or show that there is any contest being staged at all. A wise executive never flourishes his authority—he takes it for granted. He prefers co-operation to blind obedience. You, a subordinate, surely can afford to be no less careful of other people's reactions!

This seems to be an unimportant and unusual situation. For that reason, it has in it more potential danger than a major problem of management, because it is easy to take sides in petty quarrels and speak without due thought. Watch out for little things!

Assignment F. Mr. Atwood could have forestalled this situation by speaking casually to Mr. Conroy in the first place. Give the exact words Mr. Atwood might have used. (Study this carefully. You may become an executive sometime.)

An employee who was doing clerical work in a bookkeeping department learned of a more desirable position in the filing department of his concern. Ignoring Mr. Williams, his immediate superior, he consulted Mr. King, head of the bookkeeping department, about the possibility of changing jobs. When Mr. King asked him why he had gone over Mr. Williams' head, he answered that he thought Mr. Williams would not want to help him get ahead. He was instructed to take the matter up with Mr. Williams anyway. (*Editor's Note:* We are not using "you" in this assignment because we hope you will never get into such a situation!)

Assignment G. Give the exact words the applicant will use in explaining and apologizing to Mr. Williams, who has seen him discussing the matter with Mr. King.

Assignment H. How could he have avoided the situation in the first place?

Wondering AND Wandering WITH OURSelves



MOST of my wondering this month will be about bookkeeping, but I can't resist a paragraph about shorthand. In a recent issue of one of the educational magazines, I find this sentence:

"Is it not quite as bad to enroll more pupils for stenographic courses than can possibly be placed in such positions, as it is to sell seconds as firsts in a department store?"

That thought has been flung around commercial teachers' conventions until by sheer force of repetition some teachers have been brought to believe it.

Suppose we were able to do the clearly impossible and balance our supply of stenographic pupils exactly with the number of positions available. I should still feel that we should not deprive the additional pupils of the right to pursue a stenographic course and to compete with their fellow pupils for the jobs.

The thought implied in the sentence quoted above is the same thought that finds its application in the denial of the right to grow wheat because you have not grown wheat on your land before. If you can grow more and better wheat than the next man, why should you be denied that right merely so that your neighbor may be protected in his right of inefficient operation?

If Susie can be a better secretary than Margie, I don't see why Susie should be forbidden to take secretarial training simply because Margie had her application in first and the list is closed for 1938.

We may properly suggest to Susie that there is an over-supply of pupils training for secretarial work, if that is the truth. We may suggest other courses that might be more profitable for her. But if Susie still feels the urge to be a bigger and better secretary, I don't see why some employer should be deprived of that enthusiasm just because the

stenographic quota was filled in that school before Susie got her name on the list. Do you?

• • For a long time, I have had certain ideas simmering in the back of my mind about the teaching of bookkeeping. I probably never should have got around to writing about bookkeeping here, because I am always bursting with material about shorthand and typewriting; but some correspondence and some magazine articles I have seen have made my bookkeeping thoughts come through their shells.

Not long ago the *Budget*¹ published a report of the National Clerical Ability Tests in bookkeeping. In that report, Mr. Harold E. Cowan, chairman of the Test Committee, said:

A standard is furnished by the employed young people who were tested. We found that they do twice as well in the *practice work* as do the twelfth-grade pupils. In the theory test, on the other hand, the young employees did only slightly better than the pupils. It is fair, therefore, to deduce that our teaching of bookkeeping is preparing our pupils well in a knowledge of theory but not very well in the practical work of keeping books.

This is one more example, if another example were needed, of the lack of correlation between a knowledge of the theory of any art and the ability to practice that art successfully. (Perhaps some of you may smell a shorthand rat in this bookkeeping article—but I am not confirming your probably well-grounded suspicions!)

But here we have two groups of people, both knowing the theory equally well. You will remember that Mr. Cowan says that "the young employees did only slightly better" in the theory. But the young employees

¹The *Budget*, published by The H. M. Rowe Company, Baltimore, Maryland.

had been forced to *do* the thing as well as talk about it. Mr. Cowan concludes by saying:

In summary, then, our present teaching of bookkeeping is effective in preparing to pass the kinds of tests we teachers devise. The tests show that our pupils are learning the things we teach them. The Joint Committee Tests, however, show the need of less theory and more practical bookkeeping in our classroom work.

Perhaps we could profitably search our consciences in the teaching of other subjects. It is barely possible that other subjects might reveal the same need for "less theory and more practical" work that Mr. Cowan speaks of in bookkeeping.

But this brings me to some interesting correspondence I had recently. Someone wrote to me for a brief statement of the proper objectives of a bookkeeping course. That word "brief" floored me a little because I couldn't put all my thoughts on this subject even into a coconut shell. For many years, it has been a controversial subject. Almost as much ink has been spilled over the objectives of bookkeeping as over the shorthand-system struggle.

As I wondered about those objectives, it finally dawned on me that much of the trouble springs from the different meanings that different educators attach to the word "bookkeeping."

Perhaps "bookkeeping" was once a single subject. I can't remember so far back! But ever since I entered my first debit, bookkeeping has been splitting up more and more rapidly into separate subjects or knowledges or skills—call them what you will. Therefore, of course, no *one* of these fractions of the old-time bookkeeping course can hope to achieve the proper objectives of another *one* of the fractions of our former bookkeeping course.

There are certainly today at least three different kinds of bookkeeping—personal bookkeeping, business record keeping, and accounting. Each of these three subjects is still further split into other fractions, and many of these fractions overlap. These names may be ill chosen. They may be changed and improved, but they give the reader the general idea I have in mind.

Personal bookkeeping implies the handling of the family budget, the family check-book, and such items. In the case of a doctor or a lawyer or even a bootblack, this personal bookkeeping will certainly spill over into business record keeping and may get into the fringes of accounting.

Business record keeping today probably forms the greatest part of the work ordinarily considered "bookkeeping." The great majority of "bookkeepers" spend all their time posting debits or credits to one or two trays of loose-leaf cards—perhaps the names on the list are from A to D or something of the sort.

The accounting cycle has been infinitely subdivided because of the infinite repetition of some of the parts of the cycle. In some cases, one girl will post only cash items and another will post only negotiable paper.

When most people think of accounting they think of the C.P.A. They think of a man who can set up books or close books in a final liquidation of the business. But in the typical business situation in the large office, we find a number of business record keepers, with one person whose duty it is to keep the controlling accounts. That person is certainly more than a bookkeeper, but is usually considerably less than an accountant.

In such a set-up, the accountant comes in occasionally to establish procedures or make intricate adjusting entries while the "bookkeeper-accountant" follows closely the procedures prescribed by the visiting accountant, because most of the controlling entries are of a repetitive nature and, therefore, become only glorified business record keeping or, at the most, rather kindergarten accounting.

Thus we have at the very least three different kinds of "bookkeeping," each with its own proper objectives. We have also many kinds of different pupils, and what might be a proper objective for one pupil would not be a proper objective for another pupil. The pupil who might be trained to become a very satisfactory business record keeper might be altogether hopeless as a prospect for accounting training.

Of course, the right type of course in personal bookkeeping could properly be offered to every pupil in every school, although the

other types of bookkeeping could be offered only to fairly limited numbers of pupils.

It has been my opinion for a long time that most educators overrate the necessity for training in the purely business record keeping side of bookkeeping. Many times in my own business experience I have seen a fairly intelligent typist converted into a good business record keeper in a bookkeeping depart-

ment in a day or two because of the simple repetitive nature of the work. If we can make a typist into a good business record keeper in a day or two in the business office, we might well question the advisability of having special courses in this, probably the most-used type of bookkeeping today.

What do you think of these sketchy ideas about objectives in "bookkeeping"?

Comments on Mr. Leslie's Department

P. W. CUTSHALL

Hughes High School, Cincinnati, Ohio

I ALSO wondered, as I wandered through Mr. Leslie's article on bookkeeping objectives, if the subject of bookkeeping was peculiar in that there are at least three different uses for it.

At the risk of bringing down the criticism of Mr. Leslie upon my head, may I suggest that if that is true, the same may well be said of shorthand. For example, there is shorthand for the pupil who expects to use it only while taking notes in university classes and for other personal uses; others expect to get jobs which necessitate the taking of dictation in an office; still others hope to qualify as expert court reporters. But does this mean there are different *kinds* of shorthand or only different *uses* made of it?

Surely, too, the differences in individual pupils should be no severe handicap to the preparation of objectives; for it it were, for what subjects could objectives be made? I believe the same pupils frequently take both bookkeeping and shorthand, and there are objectives for shorthand!

Mr. Leslie also seems to agree with Mr. Cowan's conclusion that we need "less theory and more practical bookkeeping in our classroom work." From my teaching experience I have come to the conclusion that what we really need is not less theory but more *sound* theory.

The trend has been in this direction for several years, as evidenced by shorter sets, fewer business papers to prepare, and more class discussions. Unsound theory or the

lack of theory is what causes the pupil to be slow in adjusting himself to a new situation. The tests referred to seem to bear this out. The pupil who has a thorough knowledge of the underlying principles and relationships will begin his solution more quickly and is more likely to reach a correct conclusion.

This leads to still another thought concerning which Mr. Leslie and I seem not to agree. He leaves the impression that personal bookkeeping is quite different from business record keeping and that it, in turn, is very different from accounting.

Of course, I must admit that Mr. Tangora is a much more skilled typist than I. But he strikes the keys with the same fingers I use and shifts the carriage with his left hand as I do—but with much greater skill. The point is, we both use the same basic principles, but he does a much superior job of it.

Now, honestly, aren't the principles which underlie accounting the same as those for personal bookkeeping? Isn't it all a matter of recording the changes in the value of property, debts, incomes, and expenses? This may be done with or without the use of debits and credits, in one book or in many; short and simple statements or long and complex ones may be prepared; but the simple principle just stated underlies all the varied situations. Accounting and business record keeping are only more expert applications of the basic principles.

Mr. Leslie also falls into a common error that is much too frequently found in writings and heard in discussions. He states that "the great majority of 'bookkeepers' spend all their time posting debits or credits to one or two trays of loose-leaf cards," and in "some cases, one girl will post only cash items and another will post only negotiable paper."

First, may I ask, are such people bookkeepers or only clerks? I notice Mr. Leslie put quotation marks around the word *bookkeeper*, so I could not help but wonder if he also was not doubtful about their status.

This idea about the division of work and multiplicity of books in bookkeeping has caused many pupils to believe that John Smith, the neighborhood grocer, should have at least a cash book, a sales journal, a purchases journal, and a general journal—all separate, mind you—in order to even get a start in the keeping of his accounts.

Now Mr. Leslie speaks only of the larger businesses where division of work is necessary and where "we can make a typist into a good record keeper in a day or two." But how about the thousands of John Smiths who have no bookkeeper in their small stores? Yet those small businesses must keep business records, and the John Smiths do it themselves—somehow. Perhaps their lack of record-keeping ability will help to explain

the thousands of annual bankruptcies, especially since a study made several years ago showed that 90 per cent of the bankruptcies were caused by failure to keep proper books of account.

Add to the John Smiths all the doctors, the lawyers, the farmers, and Mr. Average Citizen, who more and more are finding it advisable, if not necessary, to keep books and be their own bookkeepers, and we are forced to the conclusion that considerable record keeping should still be taught.

For fear Mr. Leslie feels I have nothing but criticism in my makeup, let me hasten to agree with him that "the right type of course in personal bookkeeping could properly be offered to every pupil in every school." Much has already been accomplished in that direction. Furthermore, I agree that "the other types of bookkeeping could be offered only to fairly limited numbers of pupils." This calls for a type of guidance which just now is beginning to emerge.

We who are primarily interested in bookkeeping should be very grateful to Mr. Leslie, and others like him, who stimulate and challenge our thinking and our policies so that we may not become satisfied and stand still. Finally, I *do* believe it is possible to determine useful objectives for bookkeeping. Otherwise we should just "be traveling" instead of "going somewhere."

To Mr. Cutshall from Mr. Leslie

YOU'RE right! The fact that there are at least three different kinds of bookkeeping, each with some subdivisions, is no bar to the setting up of proper objectives. My point is that you cannot make a "brief statement of the proper objectives of a bookkeeping course." You can make a brief statement of the proper objectives of each kind of bookkeeping course, but the one brief statement won't do for all the different types of bookkeeping. That little word *a* is the catch.

Only the highly skilled accountant can hope to make proper decisions about some of the complicated accounting problems that arise almost daily in connection with taxes and depreciation, etc.

The girl who is just going to post credits

need know nothing about such matters—they would only give her bad dreams. The girl who must run a complete but simple set of books for the local carpenter shop shouldn't know about the more horrible complications, because if she does she may only get into worse trouble.

Therefore, let us decide what our objective is before we christen the course "bookkeeping," and then call it by the right name—that seems to be a simpler solution than christening it first and then deciding where we want it to go.—L.A.L.

[EDITOR'S NOTE—Some other very interesting comments on Mr. Leslie's remarks about the bookkeeping course will appear in the February issue. Won't you send us your comments, also?]

Nutmeg and Ginger

Third of a Series of Devices to Spice Up Shorthand and Typing Classes

CELIA AYARS PRIESTLEY

EDITOR'S NOTE—These suggestions for maintaining enthusiasm in your shorthand and typing classes should be used with judgment and imagination. Some are so simple as to be unworthy of effort unless introduced with the proper touch of humor; others are too difficult for your pupils unless you have the habit of expecting a great deal of them. They all work. I use them in my classes.—C. A. P.

Shorthand

6 Let the students write to the music of a phonograph or radio. If you use the radio, you won't have a chance to practice before class, but will have to do your best with what you get. Watch your jerky writers smooth out their muscle motions. At first use just one simple word that fits nicely into the rhythm. Then alternate two words, and continue to build. You'll have to choose combinations that fit the music. Children like to have their own names used by the whole class.

7 Instead of silently checking attendance by your seating chart, let all the students write their names in shorthand on the blackboard. Another day, call the roll, students responding on the blackboard with original illustrations of a shorthand principle, proverbs written in shorthand, or anything else that appeals to your fancy.

Typewriting

4 Teachers generally recognize the importance of a quick, efficient carriage return. Students may be led to appreciate its importance through drills. Have your pupils type with you a designated word at the end of the line, with the understanding that, still in rhythm, carriages will be returned at the end of the word, and the word repeated at the beginning of the following line.

Have students type whole lines in rhythm—with or without music—always keeping

the same pace, but returning their carriages and continuing their writing with the least possible waste of time. Or have them write a letter at the end of the line, return their carriages, and repeat the letter at the beginning of the next line. This can be repeated five or six times before the end of the contest, in order to make wide variations in speed more noticeable.

5 Give a one-minute test from copy. Have students correct their own papers. Pupils with errors will take another one-minute test. Simultaneously, those with perfect copies will take a two-minute test, during which you call "One minute" and then "Time." When these papers have been checked, students will advance to the next length of test—the perfect one-minute writers taking a two-minute test, those with errors repeating the one-minute. Those who have written perfectly for two minutes proceed to three minutes, while you give time signals at the end of the first, second (some will be repeating the two-minute tests), and third minutes.

6 Pass out pink or green paper some gray day, and see how it brightens up your pupils. Especially during the weeks from midterm until Easter, we all become tired of customary sights.

When the colored paper has ceased to be a novelty, introduce further variation—a sheaf of variously colored papers from which the students choose or take the one on top; one color for those who wrote accurately yesterday, another for the fast ones; a different color of paper for each type of work that is being done during a laboratory period.

7 On the phonograph play the vocal chorus of some popular songs and let the students type the words as they are being sung. The same thing can be done with the radio.

B. E. W. SECRETARIAL TRAINING SURVEY

A Nation-Wide Study Directed by

CLYDE I. BLANCHARD and VERNAL H. CARMICHAEL

Progress Report No. 5

A CHOICE but not extensive list of projects has been received from the members of the survey in answer to our Inquiry No. 3 and will be distributed among the participating members early this month.

The returns show rather conclusively that the projects supplied in the instructional materials used by many of the teachers are satisfying them to the extent that they do not feel the need of preparing original projects or of making many changes in order to adapt the projects to local situations.

We can easily see that this might be the case in those schools using a leading text on this subject and guided by a well-prepared state or city syllabus such as, for example, is now available to teachers of secretarial training and office practice in the State of New Jersey.

That state, in 1938, under the leadership of a syllabus committee headed by Dr. Foster W. Loso, director of commercial education for the city of Elizabeth, published a syllabus which the committee very wisely has qualified with the word "tentative." The State of New York and one or two other states also have excellent syllabi in this subject.

Our readers will be interested in the objectives stated in the New Jersey syllabus and the list of equipment and supplies recommended by the committee. We wish we could publish the entire syllabus but space will not permit.

Excerpts from the New Jersey Syllabus

PLACE IN THE CURRICULUM

Since office practice has as one of its purposes the applying, uniting, and reviewing of all techniques gained from previous courses, obviously certain courses should be required in which these preliminary abilities have been attained. This pre-office-practice training determines to a great degree the subject matter of the office practice

course and the minimum and maximum achievement on the part of the students.

It seems logical to assume that a definite sequence of subjects should be established as prerequisites for office practice if they contribute definite learning opportunities. Furthermore, the prerequisite subjects should not be offered concurrently with office practice. Two years of typewriting and of bookkeeping are suggested as the minimum prerequisite for office practice and two years of typewriting and of shorthand for the secretarial office practice course. Where possible, a year of bookkeeping is desirable for secretarial office practice.

If the subject matter of a course is to lead to a definite and worth-while goal, it must be thoroughly developed to compensate for loss through lapse of time before use. Specific occupational skills and abilities are weakened by disuse; therefore, a subject intended to impart them should be placed as near the time of application as possible.

Hence, little can be expected from an office practice course offered in any year other than the twelfth, and for less than five 45-minute periods a week for forty weeks. Any shorter time would prove wholly inadequate to meet the suggested requirements of this syllabus.

OBJECTIVES

1. To orient the individual to the types of business positions within the range of his ability.
2. To integrate and maintain knowledges and skills previously acquired and to cause them to be applied in practical office situations.
3. To develop, to a greater degree, occupational intelligence and understanding in respect to business service, organization, management, and employment conditions through the offering of additional knowledges and skills not previously instilled.
4. To provide the individual with a concept of the type of personality that will tend to permit him to function at his highest potentiality, and to provide business-like opportunities in the classroom for the application of this concept.
5. To continue the development of the type of general educational background that will result in a greater degree of social understanding to be expressed through desirable thoughts, attitudes, and actions.

EQUIPMENT AND SUPPLIES

Inasmuch as teaching aids and machines assist materially and, in some instances, are absolutely

necessary for instruction, it is not only desirable but imperative that schools should be supplied with at least the minimum equipment needed to handle this course properly, *regardless of enrollment*. Large enrollment should tend only to *increase the amount of equipment of the various types* and encourage the addition of a few machines of an optional type.

The equipment can be divided into two general classes, furniture and machinery.

Drop-head typewriter desks, though expensive, are practical, due to the diversity of the work required and the necessity for conservation of space in the room of usual size. Swivel chairs are more desirable than the uncomfortable straight-back chairs. However, if it is necessary to economize, it is better to sacrifice the swivel chairs than the drop-head desks.

Special stands or desks should be purchased for the various machines. It is preferable to buy equipment constructed on stands when a choice is offered. This is especially true of the duplicating machine.

Ample utility files and cabinets should be provided for the storage of supplies and of small pieces of equipment. The closets of the office practice rooms are usually inadequate.

Minimum Equipment:

Typewriters—representative makes—at least enough to cover half of largest class

Mimeograph¹ and Mimeoscope

Listing-adding machines: full bank and 10-key (two types)

Gelatin-roll or direct-process duplicator

Key-driven and crank-driven calculator

Individual filing units: Alphabetic, geographic, subject, numeric—at least enough to cover half of largest class.

Desirable Equipment

Increase in number of typewriters and the addition of a long-carriage machine

Expansion of available filing equipment

Expansion in types and numbers of listing-adding, key-driven, and crank-driven machines

Transcribing and dictating machines

Check protector.

Optional Equipment

Shaving machine

Multigraph Duplicator

Switchboard

Addressing machine

Bookkeeping machines

Check writer

Billing machines

Varietyper

Postal scales

Though not absolutely essential, there are many small supplementary teaching devices that are needed to develop to its greatest value a course in secretarial office practice or office practice:

Copy holder, hand punch, Interval Timer, numbering machine, paper cutter, paper trays, pencil sharpener, reference books (almanac, atlas, book of synonyms and antonyms, dictionary, directory of city, gazetteer, Postal Guide, telephone directory), rulers, scissors, time-tables (airplane, motor bus, railroad, steamship).

The choice of supplies is both varied and extensive. The most common supplies needed are listed:

Duplicating supplies: Stencils, correction fluid or varnish, lettering guides, rotary stencil duplicator protection sheets, blankets, ink, gelatin duplicator ink, pencils, rolls or films, typewriter ribbons, carbon paper, and gelatin duplicator paper.

Typewriting supplies: Paper, envelopes, letterheads, carbon paper, erasers, ribbons, oil, and alcohol.

Filing supplies: Folders, guides, cards, etc.

Miscellaneous supplies: Paper clips, bookkeeping paper, business papers, stenography notebooks, etc.

A Letter from the Author of this Month's Personality Project

YOUR letter came as a complete and very pleasant surprise this morning. I have been "walking on air," so to speak, ever since.

Any ability I have in business education is almost entirely the result of self-direction helped by long hours of poring over professional magazines and books in preparation for teaching those subjects in this community, a community too small to hire a teacher especially for this work. Consequently, anything like the recognition that you sent this morning spurs on my very weak and wavering self-confidence so that I can do better work in the future.

Although my classes are very small, they are exceedingly interested in the projects which the BUSINESS EDUCATION WORLD has been publishing this year. The work in them certainly should furnish the "bridge" needed between school and work later on.

From a teaching standpoint, I find the magazine itself one of my most valuable teaching helps, although I have become acquainted with it just this year.

Thank you for your inspiring letter. Yours sincerely, Mabel I. Wubbena, Omer, Michigan.

(Miss Wubbena's project appears on pages 400-401)

A Shortcut to Speed Building

Substitute Shorthand for Longhand

CLYDE INSLEY BLANCHARD

CONTRADICTIONARY as it may seem, no truer statement regarding shorthand speed building can be found than this:

The personal use of shorthand is one of the most potent shortcuts for improving the vocational use of shorthand.

To make my point here, I must repeat that shortcuts are not essential to the building of a speed that stops at 80 or 100 words a minute. But I am not satisfied with a goal of 80 or 100 words a minute in 360 periods of instruction. Neither are you. Let us see if we cannot raise it to 120 or even 140 words in the same length of time.

And no one is qualified to say it can't be done until he has repeatedly failed after using the *best* method.

With this higher goal in mind, can you now see the advantage of substituting shorthand for longhand?

The student who does so adds to the daily period of instruction and the usual home-study period (all too short for building a vocational skill) a considerable amount of time spent in writing and reading shopping

lists, keeping his diary, perhaps, and noting various memos and lecture points—in shorthand.

Many persons think that shorthand is impractical for personal use unless the writer has developed his shorthand skill to the stenographic level of proficiency. They give as a conclusive illustration of the truth of their contention the fact that so few shorthand teachers and stenographers themselves use shorthand for personal note taking.

I have not read of any research that upholds this statement, but I am willing to grant it, because, in so doing, we add emphasis to the vocational value of this shortcut. A mere saving of time is evidently not sufficient incentive to many people to discard the long-standing habit of writing in longhand.

If, however, you will assure your class of future stenographers that the personal use of shorthand will increase their speed on the job, and if you will back up your assurance with a definite reward for using this shortcut daily, then your students will have the required incentive. (Over, please)

403, 1742, 1 1/2 266, 1/3 72
v, 1 1/2 266, 1 1/2 266, 1 1/2 266
6 9. 7. 266, 1 1/2 266, 1 1/2 266
- 266, 1 1/2 266, 1 1/2 266, 1 1/2 266
- 266, 1 1/2 266, 1 1/2 266, 1 1/2 266
9 7. 266, 1 1/2 266, 1 1/2 266, 1 1/2 266
66, 1 1/2 266, 1 1/2 266, 1 1/2 266

Fortunately the by-product—the habit of using shorthand personally—is as valuable as the resulting increased speed. It may, in many cases, become the more valuable of the two.

Put this shortcut into effect as soon as your students start writing shorthand. Make it a daily requirement. And, by the way, don't forget to join your students if you yourself haven't already acquired this habit.

Establish a system of substantial credits which will be granted all your students, both beginners and advanced, who hand in *daily* concrete evidences of their personal use of shorthand—adulterated with longhand at first and with many outlines written in full—but a step in the desired direction.

You will greatly encourage your students to use shorthand personally if you will post on your bulletin board specimens of typical personal memos written in shorthand. Also, prepare a series of personal memos graded according to the units in the shorthand manual, so that the student may start building this habit at the earliest possible moment.

On page 409 is a recipe for the most delicious lemon pie ever made. It is an illustration taken from a radio course in personal-use shorthand that I gave over WNYC some time ago. The illustration is reproduced as handed in by one of the housewives who wrote the recipe from my dictation over the air. Try it both in shorthand and in the kitchen!

Southwestern Private Commercial Schools Association Holds Convention

THE tenth annual convention of the Southwestern Private Commercial Schools Association was held at the Baker Hotel, Dallas, Texas, November 25 and 26. Approximately one hundred business schools were represented, from nearly fifty towns in twelve different states.

A number of visitors of national prominence in business education were present, and an exceptionally fine program kept the enthusiasm and interest at high pitch throughout the two-day convention. The president of the Association, Sam Knight, of Central City Commercial College, Waco, Texas, presided.

Officers elected for the following year were as follows:

President: Miss A. M. Suhr, Massey Business College, Houston, Texas.

Vice-President: L. Vincent, Vincent Business College, Lake Charles, Louisiana.

Secretary-Treasurer: L. T. Nichols, Draughon Business University, Oklahoma City, Oklahoma.

Directors elected for the ensuing year are as follows:

C. R. Belman, Austin Business University, Austin, Texas; D. C. Smith, Draughon's Business College, Ft. Smith, Arkansas; E. A. Guise, Tulsa Business College, Tulsa, Oklahoma; V. L. Shiflett, Draughon's Business College, Abilene, Texas.

Officers of the Teachers Section are:

President: Mrs. Bish Mathis, Bish Mathis Institute, Longview, Texas.

Vice-President: Mr. L. W. Norton, Norton Business College, Shreveport, Louisiana.

Secretary: Miss Hildreth Thompson, Bish Mathis Institute, Longview, Texas.



SAM KNIGHT



A. M. SUHR



LAWRENCE VINCENT



L. T. NICHOLS

The ABC's of Office Machines

ALBERT STERN

No. 1—The Adding Machine

EDITOR'S NOTE—In order to make an intelligent selection of the equipment that should be purchased for instructional purposes, the teacher of office machines should have a fundamental understanding of the most-used types in each classification, such as adding machines, statement machines, bookkeeping machines, etc.

In his new series, of which this is the first article, Mr. Stern will describe in simple, non-technical language the purpose of the various machines, with particular emphasis upon their value for instructional purposes.

THE fundamental computing operation is addition. Addition is not only the first arithmetical operation taught to children; it is also the basis of the other processes in arithmetic.

The most widely used type of computing machine is, of course, the adding machine. The adding machine should be used as naturally in calculations as the typewriter is in correspondence. Learning to operate any adding machine is simple, but time and practice are required to develop speed and accuracy in operation.

As a rule, any machine used only for addition has a listing or printing device. Each number to be added is listed or printed on a paper tape. The sum, or total, is also printed and is usually identified by some symbol, such as the word *Total*, a capital *T*, a star, or some other device.

Digits are printed on the tops of keys, which are arranged on a board or metal plate, the keys and the plate being called the *keyboard*.

In addition to the keyboard, every addition machine operates with a roll of paper tape, on which the machine prints the amounts that have been set up on the keyboard. There are various other keys on the machine to make it function properly, as a *Total* key; an *Error* key (for making corrections after the keys are depressed but before the calculation is made); a *Repeat* key,

used to add and list the same amount occurring more than once in succession, etc.

Adding machines are divided into two general classes, according to the arrangement of the keyboard. If there are only ten keys (0, 1, 2, 3, 4, 5, 6, 7, 8, 9) on the keyboard, the machine is known as a ten-key machine (see Figures 4 and 6 on page 412).

When the keys are arranged in vertical rows, from 1 to 9 (there may be 6, 7, 8, or 9 vertical columns of keys), the keyboard is known as *selective*, *visible*, or *full-bank* (see Figures 1, 2, 3, and 5).

Both the ten-key and the full-bank or visible machines are very widely used, and there are several makes of each type. Each type has certain advantages. On the ten-key board, it is possible to operate the keys by a touch system; on the full bank, it is possible to operate two, three, and sometimes four keys at one time, the zeros being printed without a keyboard operation.

To summarize for purposes of classification, we should call any device an adding machine that has the following features:

1. A keyboard, either ten-key or selective.
2. A mechanism for printing upon a paper roll or tape the amounts entered on the keyboard.
3. A key for printing a total.
4. A device for correcting amounts on the keyboard.

An adding machine is one that lists amounts on a paper tape and adds and prints the sum of these amounts. Most adding machines are made in both hand- and motor-driven models. (Figure 1 is a motor-driven model.)

When an adding machine is hand driven, the pull of a handle is necessary to actuate the machine (see Figures 2, 3, 4, 5, and 6). Do not refer to this handle as a "crank," for the word "crank" in figuring machines is technically applied to a certain type of calculating machine.

The most commonly used *selective* key-

(Continued on page 413)



Figure 1



Figure 2



Figure 3

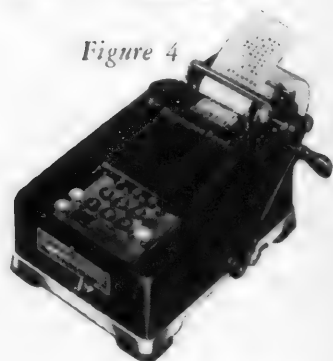


Figure 4

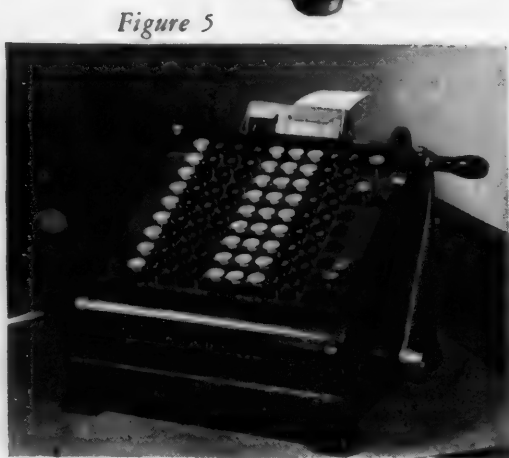


Figure 5



Figure 6

board adding machines, as a rule available in both hand and electric models, are as follows: Burroughs, Victor, Barrett, Monroe, Allen Wales, Corona.

Ten-key adding machines, usually available in both hand-operated and electric models, are as follows: Remington, Dalton, Sundstrand.

There are various modifications of the standard adding machine.

A wide carriage for carrying paper wider than the tape is supplied for use in offices where work calls for more than one column of listed amounts.

Again, the standard adding machine may

be equipped with a device for subtracting as well as for adding.

A machine that lists amounts and performs addition and subtraction is called an adding-subtracting machine.

As in the standard models, an adding-subtracting machine may be operated either by hand or by electric motor. When such a machine is electrically operated, instead of the handle it has two motor bars, one with a plus sign (for adding), the other with a minus sign (for subtracting).

As a rule, all these styles are found in both the ten-key and *selective* keyboard machines.

Office Machines Reference Manual and Research Service

BUSINESS administration, office practice, and office-machine training are becoming more and more important subjects for high schools, business schools, colleges, and universities; yet little textbook material has been provided except for that actually published and issued by the manufacturers of the machines and equipment.

Shortly over a year ago, a new publication, *American Office Machines Research Service*, published by Office Machines Research, Inc., Rockefeller Center, New York, N. Y., was started with the indorsement of the leading executives of the principal management and accounting groups and associations of the country.

The service has been designed to meet the needs of instructors, students, accountants, and office managers. It is an excellent textbook and reference manual, issued monthly on an accumulative basis. Each monthly issue is temporarily bound so as to permit circulation among interested readers in the subscriber's organization before it is broken up and filed in binders (two binders now housing the 600 or more pages so far published).

The entire field of office machines and equipment has been divided into ten main subjects, such as: (1) Classifying and Selecting, which includes sorting, selecting,

and punched-card equipment; (2) Writing and Reproducing, which includes manifold-ing systems, typewriting machines, billing and bookkeeping machines, dictating and stenographic machines, duplicating and reproducing processes, etc.

Each section and sub-section is edited in a very thorough and systematic manner. Definitions, historical data, fundamentals, comparative surveys and charts, machine and equipment analyses, applications, and individual machine descriptions are included. The individual machine descriptions are planned so as to enable the reader to study them in conjunction with the general machine analysis. Glossaries, indexes, and lists of machine manufacturers are interspersed in convenient locations.

As new products are introduced to the market by the manufacturers, detailed descriptions are published in the monthly issues. Changes and corrections are made as they occur so that all data are kept current and up to date.

The service is sold on an annual subscription basis, which includes the complete manual so far published, the regular monthly issues, and the use of a Special Inquiry Bureau, which is maintained by the company to answer questions from subscribers.

I Criticize Myself

ALEXANDER S. MASSELL, principal of the nationally known Central Commercial High School of New York City, completed 35 years of service in the New York City Schools in December, 1938.



A. S. MASSELL

A graphic description of the great institution of which he is the head appeared in the B.E.W. several months ago under the title, "60,000 Can't Be Wrong."

His school can truly

be called an opportunity school for both young and old.

A past president of the Eastern Commercial Teachers Association and president of the New York State Vocational Education Association, Mr. Massell has given unstintingly of his services for the promotion of business education. His main contribution has been his unwavering insistence upon reality in business education and the elimination of unnecessary red tape, antiquated methods, equipment, and instructional materials.

We are reproducing below the content of a unique 8-page brochure distributed by Mr. Massell among his friends on his thirty-fifth anniversary. After reading it, would you dare show it to your principal and superintendent with the gentle hint, "Go thou and do likewise"?

[Title page]

Alexander S. Massell, Principal, Central Commercial High School, finds fault with Alexander S. Massell as Principal of the Central Commercial High School.

[Dedication, Inside Cover]

To my Superiors, Teachers, and Friends, on the Completion of Thirty-Five Years' Service in the New York City Schools.

[Text Matter]

1. I am exceptionally frank in my criticisms of the teachers. I do not mince words. These criticisms sometimes provoke tears. Although the

criticism is just, the teachers do not like to receive a true picture of their deficiencies. Although I offset the criticism by pointing out good qualities, this does not in any way placate the teachers in regard to my frankness about their deficiencies.

2. I notify the teachers of an anticipated visit by me. This makes them nervous.

3. I do not stay long enough to observe the lesson. Some teachers say they are glad of that. Others feel that I cannot evaluate a lesson properly without a protracted stay.

4. The teachers seem to be afraid of me. Why? I do not know. Perhaps it is because I visit the various classrooms so often. Perhaps it is because I write them notes of my observations. While they like me personally, they do not want me to visit them as often as I do.

5. I spend too much time interviewing certain teachers and give little time to other teachers. This creates a feeling that I am partial to some.

6. At times I give arbitrary orders without giving an opportunity for either the administrative staff or the teachers to discuss these orders.

7. Occasionally I do not consult either the administrative staff or the teachers of a department when I select a chairman for that department.

8. At times I blame all teachers for the faults of a few, and the teachers resent as a whole criticism made in general when it should be made in particular.

9. I do not delegate most of the petty tasks to others but assume too many trivial tasks myself. This creates a feeling that I do not trust teachers.

10. I have failed to provide for the comfort of teachers. I have given up rooms to classroom work which should have been set aside for teachers' use.

11. I have failed to provide for extra-curricular activities and have emphasized entirely too much the problem of the development of skills in our students.

12. I am interested in certain departments to the detriment of other departments. My interest in such activities as the sales laboratory, the dental clinic, the dental mechanics, the dental assistants, office machines, and English puts undue emphasis on them, whereas I completely neglect the stenographic and bookkeeping departments, as well as related subjects and courses.

13. I sacrifice the feelings of some person in order not to offend a teacher or other member of the staff. This is particularly true in questions of differences between the administrative staff and the heads of departments. Where disagreements occur, I do not take a definite stand quickly enough to decide the situation.

14. I have certain preconceived dislikes, particularly for newly appointed teachers. These dislikes are hard to break down. I intuitively form certain definite opinions about these teachers

which, when adverse, are hard to overcome and work to the disadvantage of the newcomer because of my frequent visits and written reports.

15. I have many good ideas, but fail to see them through.

16. In conducting my conferences, I do not permit sufficient time to the teachers to express themselves on pertinent subjects.

17. I listen and give too much time to complaints of students.

18. I spend too much time in school, which fact makes me self-centered in the activities of the school, whereas I should be making outside contacts in order to broaden myself for the purpose of carrying out the objectives of the school.

19. On many occasions I give orders to teachers without advising the administrative staff as to what is going on or has been done as the result of my notices or orders. This creates confusion and misunderstanding.

20. I have not enough faith in the older teachers of the school who, from its very inception, have contributed to the development of this school.

21. I am easily swayed by newcomers who have something to offer and whom I advance too rapidly, to the disappointment and discouragement of the older group.

22. I do not offer myself enough to outside agencies, particularly to civic associations which would bring me into contact with persons who might be of value in securing jobs for our graduates. I have placed too much emphasis upon professional associations rather than civic and merchants' groups.

23. I have failed to have the members of the teaching staff of this school participate actively on the programs of the various professional, civic, and social organizations.

24. I am interested in launching a new activity, but I lose enthusiasm for this activity when it is on the road to success.

25. I expect too much of all the teachers and am disappointed when I get much from a very few.

26. I resent loyalty to me personally at the expense of loyalty to educational ideals. This incongruity annoys me.

27. I am dissatisfied when the school runs smoothly. I like changes and action.

28. I have these faults, which I am not ashamed to acknowledge. What should I do about them?

And Thou, O God, by whom are seen

Thy creatures as they be—

Forgive me, if too close I lean

My human heart on Thee.

Penmanship in the Secondary Schools

HARRY D. SMITH

Central High School, Paterson, New Jersey

PROFESSOR Frederick G. Nichols, of the Graduate School of Education, Harvard University, has strongly emphasized the importance of good writing for all pupils destined for business occupations. He emphasized the fact¹ that, regardless of the number of machines utilized by business organizations, a tremendous quantity of handwriting is still being done and that there is, consequently, still a pressing and urgent need for good penmanship by commercial students.

It behooves all business educators to be aware of gross negligence in the teaching of penmanship. It might also be well if commercial educators initiated a concerted drive to enlist the aid of all secondary school teachers, regardless of subjects taught, toward co-operation in demanding the very

best penmanship on work turned in by students.

Some Penmanship Psychology

Innumerable talks with many teachers on the subject of legible handwriting have revealed some interesting facts, which may be summarized as follows:

1. The needs of business, and the continual demands of businessmen and women for good writing, have been woefully disregarded by many business (and other) educators.

2. Such negligence by educators has reacted against them personally in the form of poorly written, hard-to-read papers, with resultant eye-strain, etc.

3. Acceptance of poorly written papers by educators affects the personality of the individual pupil by encouraging slovenly habits and a lack of respect for teachers and the teaching profession.

Motives for Learning to Write Well

Pupils can be encouraged to write well if the teacher will emphasize (1) the profit motive in a personal sense, (2) higher school grades because of improved quality of written work, (3) greater possibility of obtain-

¹In an address before the New Jersey High School Teachers Association, on the problem of misfits in the commercial department and adaptive commercial courses.

ing a position when written application for the job is essential, (4) likelihood of better salary because of good writing as part of a winning personality, etc.

The mere fact that a pupil has been a good writer in the lower grades is no guarantee that he will be one in the secondary school. The reasons are as follows:

1. Many teachers demand fast writing regardless of quality.
2. Adolescence automatically forces good writers to become poor ones because of fast, sudden, awkward physical growth.
3. Slovenly physical habits in general are not corrected.
4. Importance of good writing is forgotten by pupils and teachers.

Pedagogic Crimes of Penmanship

The implications of teacher-neglect of this lost art of good handwriting are far-reaching, particularly where students in commercial education courses are concerned.

Employees in business offices who do not utilize proper writing movement write poorly, tire easily, and work slowly and inefficiently, with few exceptions.

Left-handed writers, who scribble with tensed wrist and fingers from top down, develop physical and eye strain that justifies a hatred for writing that is really the fault of teachers who have allowed such writing posture to develop.

Businessmen and women develop a dislike for the teaching profession when office em-

ployees write and execute work poorly.

Some day in the future, when these poor writers become acquainted with the truth, they will place the blame just where it belongs, and the reaction against the teaching personnel will be anything but good.

The crime of the teachers against themselves and their own welfare because of this neglect is self-evident to those who are community-minded.

Bookkeepers, clerks, and stenographers who write with a semi-relaxed free-arm movement are more likely to do more efficient work with less effort than those who clutch their pens or pencils.

Remedial Measures Suggested

Pedagogic self-respect and professional pride demand that only the best pupil's penmanship be accepted. Mere subject teaching, without regard to individual pupil habits or interests, will not produce such an effect.

Eternal vigilance by every teacher, regardless of subject taught, is essential. Unless teachers demand good writing and papers of satisfactory appearance, they will not be forthcoming.

Good writing should be fostered and encouraged, because good writing and better pupils go together.

Penmanship is a neglected minor subject which, if properly encouraged, will pay major interest many times over.

Have You Tried These?

HAVE you tried the three devices set forth by Charles H. Judd, whereby high schools can keep curiosity alive in their students and avoid specialization?

1. For every class period, at least one interesting fact not in the textbook should be presented by the teacher.
2. A number of "snap courses," expressly designed to be interesting, should be organized in every school.
3. General survey or "orientation" courses should be organized which can properly break away from drab tradition—discursive courses designed to stimulate curiosity in new experiences.—*The Journal of the National Education Association, December, 1938.*

Phonetic Alphabet Now Available on Linotype

TO the roll of more than seventy languages and scripts available on the Linotype," said the Mergenthaler Linotype Company in a recent announcement, "there is now added an alphabet which is, in essence, the common denominator of them all. This Phonetic Alphabet . . . is based on the alphabet of the International Phonetic Association, but it attempts to cover also the more important variations and innovations adopted or adapted by various scholars for various languages."

A booklet, entitled "A Phonetic Alphabet," is available from the Mergenthaler Linotype Company, Brooklyn, New York.

Reorganization of Shorthand Instruction

At Teachers College, Columbia University

H. L. FORKNER

Associate Professor in Charge of Commercial and Vocational Education

ONE of the chief tenets of modern psychology is that one should learn a thing in the way he expects to use it. For a long time we have been working on the problem of teacher-training in skill subjects without taking into account this very important psychological principle. We have acted on the assumption that shorthand is shorthand, regardless of where one learns it, or how, and we have been somewhat lax in our requirement that teachers should be able to write standard shorthand forms.

No one will deny that transcription skill is the goal to be achieved in the training of stenographers and reporters. Too much emphasis cannot be laid upon that requirement for such workers; but for those who plan to become teachers of stenography, *additional* skills are very necessary for the most effective teaching. One of these additional skills is the skillful handling of the learning problems connected with shorthand.

There are those who would say that teacher-training institutions should be concerned only with the *methods* of teaching shorthand, and that the student must achieve skill in shorthand writing before taking up the methodology.

Although a great many excellent shorthand teachers have been developed through this procedure, and although many schools will continue to follow that traditional plan, it is believed that by combining the learning of the skill with the teaching problems involved, we can develop a more intelligent type of teacher and at the same time avoid having to reteach or do remedial work for those who have learned shorthand only from the point of view of the stenographer or reporter.

For the purposes of this discussion, let us state a few fundamental assumptions which

will form the frame of reference and the proposals which are to follow.

Assumption: That the teaching of shorthand is most effective when the teacher is himself a skillful performer. "Skillful performer" does not necessarily mean that the teacher should be a high-speed performer, but that he be able to write fluently and with at least the degree of skill required of the students he teaches. If this assumption is accepted, we are then ready to make certain further assumptions regarding how best to acquire this skill.

Assumption: That the teaching of shorthand is made more effective by the teacher who can demonstrate correct shorthand outlines on the blackboard. If this assumption is accepted, we recognize that this is a problem peculiar to the teaching of shorthand and not a skill that is required of stenographers or reporters. Consequently, if we believe that one should learn a skill in the way he is going to use it, the prospective teacher should be given extensive training and practice in the writing of shorthand on the blackboard.

Assumption: That the prospective teacher can best direct the learning of students when he is aware of the learning problems. If this assumption is accepted, in the light of the psychological principle stated, should we not then attempt to correlate the development of shorthand skill of the prospective teacher with the problems of learning as they occur, rather than attempt to recall the problems of learning at a period some months or even years after the skill was acquired?

This, of course, involves the combining of the development of the skill along with the problems of learning, and it is believed that this can best be accomplished for prospective teachers by beginning the learning of shorthand under the skillful direction of one who, in addition to being a skillful performer, is also acquainted with the teaching problems and the psychological principles involved.

This departs somewhat from the more traditional plan and involves a definite separation of those in college classes who are studying shorthand from the stenographer's point of view, and those who are studying it from the teacher's point of view. There are those who will say they have enough trouble in building up shorthand skills under the traditional plan without having to assume the additional burden of studying the teach-

ing and learning problems concurrently. It is the opinion of the writer that students who are unable to assume this additional burden should probably be directed out of the teaching field and into stenographic training for vocational use.

It is not intended that this skill development and study of teaching problems shall replace methods classes where problems of lesson planning, testing, remedial teaching, classroom management, and other related work are studied. It is believed, however, that when prospective teachers enter methods classes after having been trained in the combined shorthand-skill development and teaching-problems classes, they will have a much more thorough grasp of the problems of method; and the methods class can then be devoted exclusively to examination of techniques, the selection of instructional materials, the examination of research studies, and the development of techniques for correlating English, spelling, vocabulary-building, and typewriting with the shorthand skills.

At Teachers College, Columbia Univer-

sity, instructional materials have been developed and emphasis has been given to a plan based on the above assumptions.

The fact that the emphasis in the Teachers College classes is being directed toward the professional training of teachers in addition to the learning of shorthand justifies giving full academic credit for it. Instead of carrying the title "Beginning Shorthand" and "Advanced Shorthand," as formerly, the courses are now entitled "Elementary Stenographic Teaching Problems" and "Advanced Stenographic Teaching Problems." The same standards of shorthand skill as formerly are required, but, in addition, the students must stand examinations on the teaching problems of the specific learning area.

Evidence thus far seems to justify the new organization, for we have definite evidence that in one year of instruction the student not only can learn to perform skillfully but can proceed at once with methodology rather than skill-building, as such, when he enters the methods class.

National Clerical Ability Tests for 1939

S PONSORS: National Office Management Association and National Council of Business Education.

Dates: May 24, 25, 26.

Centers: Wherever 50 testees are enrolled.

Tests: Bookkeeping, Stenographic, Typing, Machine Transcription, Filing, Key-driven Calculating Machine. Each testee must also take a Fundamentals Test and a General Information Test.

Information: Joint Committee on Tests, 16 Lawrence Hall, Kirkland Street, Cambridge, Massachusetts.

Fraternity News

THE Alpha Iota Chapter of Pi Omega Pi, honorary fraternity for teachers and students of commerce, was installed on December 2 at the Arizona State Teachers College, Tempe, Arizona.

Miss J. Frances Henderson, national organizer of Pi Omega Pi, Dr. E. G. Black-

stone, of the University of Southern California, Robert La Dow, and Miss Elsie G. Brown, local faculty adviser, presided.

Charter members of the Alpha Iota Chapter are as follows:

Afton Brown (Vice-president), Dorothy Gentry, Jane Allan Howard, Ruth Smith (Historian-Reporter), Leonard Sharman (President), John Adams (Secretary-Treasurer), Eileen Barnett, Myron J. Carver, Annie Rose Setka, Dr. Ralph Masteller, Dr. C. R. Atkinson, Paul R. Jackson, Mary L. Bunte, Gilbert Cady, Alfred Thomas, E. J. Hilkert, and Dr. Grady Gammage, president of the college.

Indiana to Honor Dr. John Robert Gregg

INDIANA will honor Dr. John Robert Gregg for his major contribution to business education at a dinner to be given on the evening of February 10 by the Indiana Commercial Teachers at the time of the Nineteenth Annual Invitational Conference held at Ball State Teachers College, Muncie.

Greetings will be extended by representatives from the State Department of Education, colleges and universities, school administrators, and the secondary schools of Indiana.

The Lamp of Experience

HARRIET P. BANKER
EDITOR



I have but one lamp
by which my feet are
guided, and that is the
lamp of experience.

—Patrick Henry.

Hints for Typing Teachers

USE the bonus system for assignments. Each Monday morning, I post the week's assignment on the board.

The assignment is divided into three parts—A, B, and C, the last being the grade for the minimum lesson requirement. The "C" assignment is planned so that every student should be able to complete it with reasonable effort. The "B" and "A" assignments may be undertaken only on completion of the "C" assignment.

This plan not only takes care of individual differences without discouraging the slower students but also puts the grading of the lessons on an objective basis.

After speed tests begin, the chart is ruled as illustrated below.

One-third of the total grade is figured in lessons, one-third on speed tests, and one-third on increase in speed. By making increase in speed one of the grading factors,

we take care of individual differences and inspire the slower students to do the best they can.

I find that the students watch the reports on this chart very carefully.—Lois Hickock, High School, Marcellus, Michigan.

A Wheel of Success

EVERY year, the shorthand teacher racks her brain to find some new device to spur her students on to better results.

This year I happened upon an idea that materialized into a device shown on page 420.

With the expenditure of a few cents, the teacher can procure the materials necessary for an attractive chart that will indicate each student's improvement in speed and accuracy in transcription.

The following materials are needed to make the Wheel of Success:

A piece of cardboard, 38 inches by 28 inches (preferably white).

Gummed stars (a different color for each speed).

India ink for lines and lettering.

Small photograph of each student in the class.

Construct the central circle with a diameter of $4\frac{1}{2}$ inches; then make the five outer circles, each $2\frac{1}{2}$ inches larger than the circle that immediately precedes it.

The photographs stand out in better relief if outlined in black ink or if backed with black paper, as shown in the illustration.

Each speed rate is represented by a star of a different color—60 words, red; 80, blue; 100, green; 120, silver; 140, gold; and gold over silver for 160 or whatever the goal may be. Lower speeds, as you will notice, are on the outer circles and the goal, 160 words, is at the center.

The transcription tests in the *Gregg News Letter* are dictated monthly, and qualifying

Name of Student	Grade on Lessons	Speed Tests of the Week						Maximum Speed for the Week	Maximum Speed of Last Week	Change in Speed	Total Grade
		M	T	W	T	F	Tot.				
Helen Brown	B	✓		✓		✓	3	48	50	—2	B
Jane Cartairs	A	✓		✓		✓	3	52	46	+6	A+

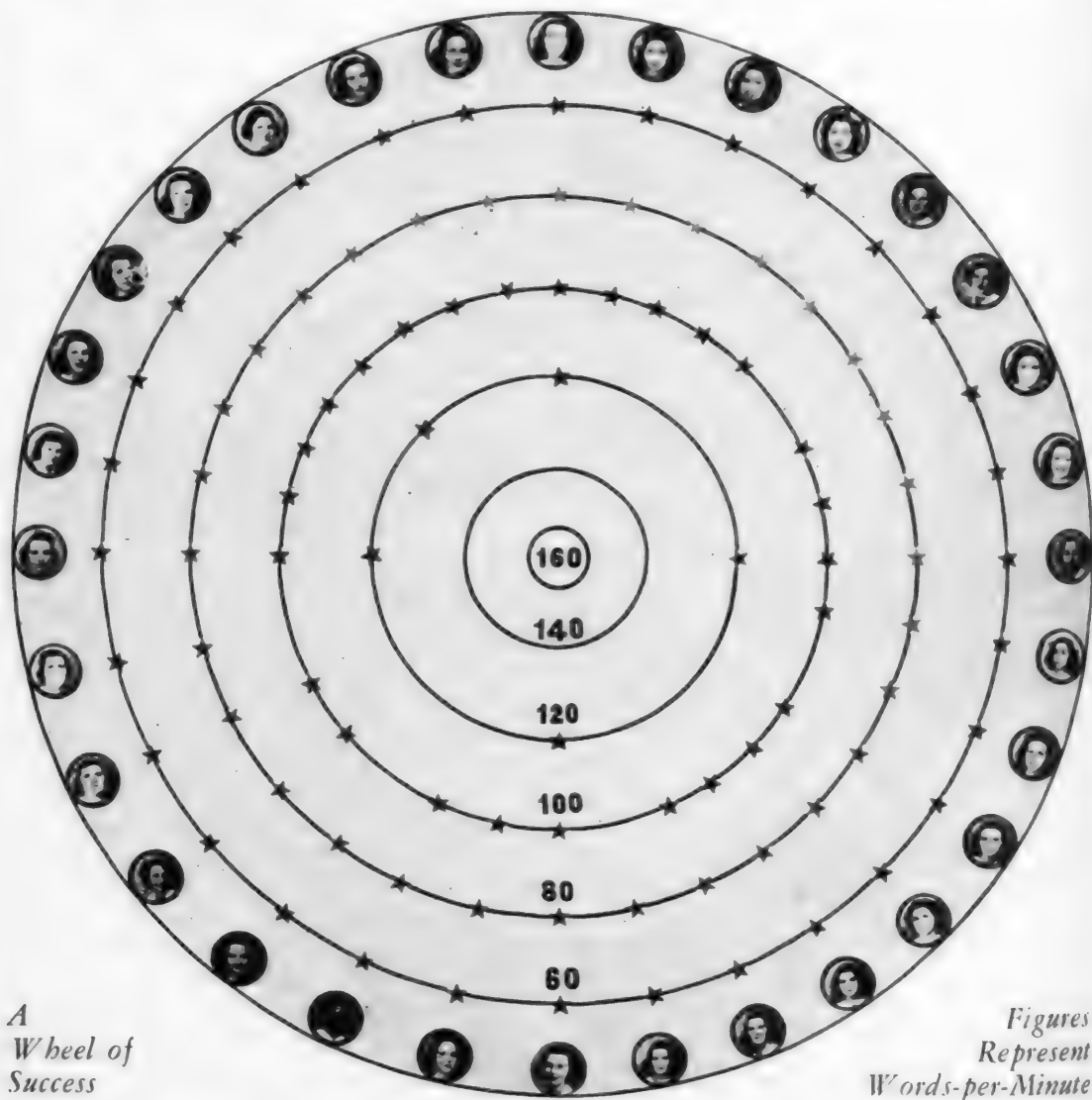
students (those who receive 95 per cent or more in their respective speeds) win a star. Each star is placed beside the pupil's name on the circle that represents the speed.

The device may be altered to include competitive work in transcription by assigning competitors and placing their photographs opposite each other on the chart, or by forming groups of competitors.

An additional chart, showing the date of

each test and the grade made by each student, may be placed beside the main chart if a more detailed record is desired.

I have found that this device, which we call our "Wheel of Success," centers interest on daily improvement in transcription and keeps the student eager to show definite progress from month to month.—*Sister N. Therese, O. S. F., Madonna High School, Aurora, Illinois.*



The Sundial

The sundial only records the sunny hours—what a beautiful symbol. Can we make our teaching symbolic of the sundial—sunny hours, happy hours, worth-while hours, inspiring hours?

My First Field Trip

LESLIE M. COLLINS

Hinsdale (Illinois) Township High School

AFTER forty members of my general business training class had settled down in a chartered bus, I sighed, half in relief and half in dread. I was conducting my first field trip. Would it be a success educationally, or merely a day's entertainment?

Our first stop was before that great monument to the retail-selling business—the Marshall Field & Company store, on State Street, in downtown Chicago. At the Personal Service Bureau, we were pleasantly greeted by three attractive young ladies, who distributed pamphlets entitled "Chicago and Marshall Field's," and then started us on our tour of the store in three groups, each group with its own guide.

We "escalated" upward from floor to floor, pausing here and there to view the special features.

We stepped off first on the second floor, to see the decorative displays of Rookwood pottery, Wedgwood, and china. Several home and fashion magazines were sponsoring displays of tables correctly set with appropriate china, silver, glass, and linen for various occasions. Table arrangements were of most interest to the girls, of course, but the boys also registered appreciation.

On the third floor we looked up and down the "light well," which extends from the first floor to above the thirteenth floor. All floors open, with a gallery-like effect, from this "column of space," which is truly an architectural masterpiece.

Also on the third floor was the rug department. Some of the Oriental specimens we saw were priced as high as \$12,500. We were informed that Marshall Field & Company now produces many of its own rugs here in the United States. We noted that the floors in this department were of a special tiling, designed to portray fully the beauty of the merchandise.

We were interested in the barber shop for children, playroom for children, young peo-

ple's theater, immense toy section, and radio section, all on the fourth floor.

From the south rotunda on the fifth floor we gazed with undisguised awe at "The Tiffany Dome," a beautiful mosaic design containing about 1,600,000 separate pieces of glass, set together by Louis C. Tiffany.

On the eighth floor were displayed several planned rooms of various periods and varieties of furniture. Antique furniture was shown on the ninth floor, but we had to admit our inability to appreciate fully the valuable pieces shown.

We had an appointment on the twelfth floor, and time was pressing, so we went on up to the Training Division, where our guides took us into a regular classroom used by this division. Mr. A. E. Westphal, director of operating and personnel, was introduced to the group. He spoke on "Opportunities for the High School Graduate in Retail Selling." (Note: This part of the tour, of course, required special arrangement in advance by the instructor. The management was very co-operative in all respects.)

Mr. Westphal told of the type of character and personality sought in a future employee. The personal interview for a position and the importance of careful attention to personal appearance were especially emphasized. He closed his interesting address by distributing a pamphlet listing and explaining twelve principles of selling. These principles are:

1. Look pleasant.
2. Use a merchandising approach.
3. Know your merchandise.
4. Encourage your customer to talk.
5. Avoid interrupting your customer.
6. Avoid arguing with your customer.
7. Display plenty of merchandise but not too much.
8. Help your customer decide.
9. Finally, concentrate on the key issue.
10. Avoid overselling your customer.
11. Suggest additional merchandise.
12. Thank him for his patronage.

This information is an important part of the course presented in the store's own training department.

The tour just described was made as an introduction to the unit on merchandising. The reader may judge whether or not this was superior to the usual formal classroom methods of unit presentation.

Prior to this trip, the class had completed the unit on communication, so this same excursion was "filled out" with two side trips.

The first of these took the form of active participation in the "man-on-the-street" radio broadcast conducted by Bob Elson, of Station WGN. Two students, a boy and a girl, were interviewed as the rest of the group crowded close and listened attentively.

Luncheon at a cafeteria followed this busy morning, and the students were given ample time for relaxation.

Then the group toured the National Broadcasting Company's studios in the Merchandise Mart, the largest building in the world (on the basis of floor space). We saw several of the broadcasting studios, and the guide explained the various features of each and told which ones were used by the most popular programs. The master control room was an especially significant feature of the tour. (Note: I had tried to arrange for the students to be studio guests of some particular broadcast, but learned that guest tickets must be obtained sometimes months in advance.)

Horace Grant Healey

A DISPATCH from St. Petersburg, Florida, in the New York papers announces the death of Horace Grant Healey, formerly president of the Eastern Commercial Teachers Association, at the age of seventy-one.

Mr. Healey began his career as a shorthand teacher in the Cedar Rapids (Iowa) Business College. At that time he was prominent in the early meetings of the National Commercial Teachers Federation and was president of the National Shorthand Teachers' Association.

Later he moved to New York to become associate editor of the *Phonographic World*, which was under the direction of Mr. E. N. Miner, and was then the leading publication devoted to shorthand and typewriting.

From 1904 to 1912 Mr. Healey taught shorthand in the New York High School of Commerce; in 1912 he became head of the shorthand department of the Evander Childs High School. After twenty-five years in the latter school, he retired.

He had passed his winters in St. Petersburg, Florida, since that time. When he called on us a few months ago, he announced his intention of residing permanently in Florida.

Mr. Healey was a talented teacher of shorthand with a profound interest in the history of the art. His hobby was the study of the literature of shorthand and the collection of first editions of shorthand books. Recently it was announced that he had made a gift of the most valuable items in his collection to the library of Yale University.

The dispatch from St. Petersburg states: "He was a member of the North Presbyterian Church here and of various Masonic lodges. His wife, a daughter, a son, and four brothers survive."

It is with profound sorrow that we record the loss of a dear friend, who contributed so much to the appreciation of the art of brief writing. Our sincere sympathy goes to his widow and family.

Roy E. Davey

ROY E. DAVEY, 58 years old, dean of the commercial teachers in the Rochester, New York, public schools, died on November 1 of a heart attack.

Charles E. Cook, director of commercial education for the Rochester public schools, described Mr. Davey as "a natural-born teacher and a leader of young people who had the happy faculty of encouraging pupils to do

the utmost for themselves."

Mr. Davey was born in Parma, New York, graduated from Rochester Business Institute, and attended Cornell University. One of the pioneer instructors in commercial education, he taught methods courses during summer sessions at the Rochester Business Institute.

His widow, Florence Ely Davey, and two sons, Homer S. and Robert Bruce, survive him.



A Final Examination In Business Mathematics

R. ROBERT ROSENBERG, Ed.D.

TESTS are instruments of instruction and, as such, justify their use only when they serve as teaching aids.

The accompanying test is the result of a careful analysis of the subject of business mathematics. It may be used to measure learning that has taken place; to measure knowledge and skills acquired; to aid in the determination of student promotion and failures; for diagnostic purposes, showing where corrective teaching is necessary; to stimulate student interest in the subject by showing progress and efficiency; and as a review of subject matter studied.

Each section of this achievement test has been carefully weighed as to time allowance by using it in mimeographed form in the classroom. The time set should be sufficient for the average student under normal conditions. It must be left with the individual teacher to decide whether more or less time than the schedule set will be needed by the students taking the test. This will, of course, depend on the type of students in the class. A superior group of students should require less time than that set in the examination; a poor group should be given more time than scheduled.

The correct answer appears in parenthesis at the end of each problem. Naturally, these answers should be eliminated when placing the examination before students for use.

The examination may be mimeographed, in which case the standard provision should be made for inserting answers; or it may be written on the blackboard, and students carefully instructed to indicate answers in each of the three sections.

Scoring the Examination

In scoring Section A of this test, allow

$\frac{2}{3}$ of 1 credit for each problem. 20 (number of credits assigned to the section), divided by 30 (number of problems in the section), equals $66\frac{2}{3}\%$ of 1 credit, or $\frac{2}{3}$ (number of credits allowed for each problem).

In Section B, 1 credit should be given for each correct answer, as a total of 20 credits has been assigned to the 20 problems in this section.

The number of credits allowed each problem in Section C may be found by dividing the total number of credits allowed, 60, by the number of problems in the section, 30, or 2 credits for each problem.

The answer given after each problem is the only result that should be accepted for credit. Each problem in the examination has been prepared so that only one possible correct answer can be given.

SECTION A

Time, 30 Minutes; 20 Credits

On a separate sheet of paper, solve the problems in the following sections. Number each of your answers to correspond with the numbers of the statements and questions.

- (1) $5.807 + .9358 + 36.41 = (43.1528.)$
- (2) $\frac{3}{8}$ of 3,640 is? (1,365.)
- (3) $758.036 - 178.13$ is? (579.906.)
- (4) Subtract $\frac{5}{6}$ from $\frac{7}{8}$. ($\frac{1}{24}$.)
- (5) $2,941.2 \div 8.17$ is? (360.)

♦ **About Dr. Rosenberg:** Holds the degrees of B.C.S., M.C.S., B. S. in Ed., A.M., C.P.A., and Ed.D. Principal of Public School No. 34, Jersey City, New Jersey. Taught bookkeeping and related business subjects in the Newark and Jersey City day and evening high schools for several years, and teaches methods courses during summer sessions at Gregg College, Chicago. Specialist in business mathematics. Has contributed many articles and tests to the B.E.W., is the author of a service booklet of mathematics tests, and has written several texts.

- (6) $.1873 \times 84.8$ is? (15.88304.)
- (7) $12\frac{1}{2}\%$ of \$586.40 is? (\$73.30.)
- (8) $36\frac{5}{8} - 17\frac{13}{16}$ is? ($18\frac{13}{16}$.)
- (9) $8\frac{1}{4} \times 7\frac{3}{4}$ is? ($63\frac{15}{16}$.)
- (10) $5\frac{2}{3} \div 7\frac{7}{9}$ is? ($7\frac{2}{7}$.)
- (11) 968.76 less $33\frac{1}{3}\%$ is? (645.84.)
- (12) Divide $36\frac{1}{3}$ by $12\frac{3}{4}$. ($2\frac{130}{153}$.)
- (13) $1\frac{1}{2}\%$ of 428 is? (2.14.)
- (14) What per cent of 78 is 13? ($16\frac{2}{3}\%$.)
- (15) 27 is $6\frac{1}{4}\%$ of what number? (432.)
- (16) To get $11\frac{1}{12}$, we must add $\frac{2}{3}$ to? ($\frac{1}{4}$.)
- (17) $62\frac{3}{5}\%$ of what amount equals \$1.50? (\$22.50.)
- (18) What per cent of $18\frac{3}{4}$ is $6\frac{1}{4}$? ($33\frac{1}{3}\%$.)
- (19) How much less than $\frac{1}{6}$ is $\frac{1}{8}$? ($\frac{1}{24}$.)
- (20) What part of 54 is $\frac{3}{5}$? ($\frac{1}{90}$.)
- (21) How much added to $\frac{1}{4}$ equals $\frac{1}{3}$? ($\frac{1}{12}$.)
- (22) $8\frac{1}{3}$ is what part of $58\frac{1}{3}$? ($\frac{1}{7}$.)
- (23) What per cent of 100 is 150? (150%.)
- (24) How many times $\frac{2}{3}$ is 8? (12.)
- (25) $\frac{7}{8}$ of a dollar is how much more than $\frac{5}{6}$ of a dollar? ($4\frac{1}{6}$ cents.)
- (26) How much more than $41\frac{2}{3}$ is $43\frac{3}{4}$? ($2\frac{1}{12}$.)
- (27) 108 is 12% of what number? (900.)
- (28) How many times is 4.76 contained in 109.48? (23.)
- (29) From the sum of $8.7 + 53.86$ take 29.9. (32.66.)
- (30) Take 38.957 from the product of 418.9 times .783. (289.0417.)

SECTION B

Time, 30 Minutes; 20 Credits

- (1) A man saved $\frac{1}{5}$ of his monthly income. If his expenses amounted to \$168, how much did he save? (\$42.)
- (2) What is the cost of 9,350 shingles at \$7.80 per M? (\$72.93.)
- (3) In a shipment of 510 dozen eggs, 2/15 are broken. How many dozen are not broken? (442 dozen.)
- (4) I sold a coat at a profit of $16\frac{2}{3}\%$ of the selling price. If the profit was \$4.25, what was the selling price? (\$25.50.)
- (5) Find the cost of 4,800 pounds of sugar at \$4.65 per cwt. (\$223.20.)
- (6) By selling a bicycle for \$12, a boy lost $\frac{1}{4}$ of what he paid for it. How much did he lose? (\$4.)
- (7) Find the interest on \$486 for 2 months and 40 days at 6%. (\$8.10.)
- (8) If the price of feed costing \$28 is increased $8\frac{1}{3}\%$, what is the new price? (\$30.33.)
- (9) A radio was sold for $\frac{3}{8}$ more than it cost. How much did the radio sell for if it costs \$52? \$71.50.)
- (10) A man spent $\frac{1}{4}$ of his annual salary for food. If he saves \$575, which is $\frac{1}{5}$

of his salary, how much does he spend for food? (\$718.75.)

- (11) A dealer purchased 675 pails at \$14.60 per C. Find the cost. (\$98.55.)
- (12) How much would 76,500 pounds of stove coal cost at \$7.85 per T? (\$300.26.)
- (13) A firm's annual expenses were equal to $\frac{2}{3}$ of its gross income of \$124,800. Find the average weekly expenses. (\$1,600.)
- (14) A book that cost \$2.40 is sold for \$3.60. The profit is what part of the selling price? ($33\frac{1}{3}\%$.)
- (15) A man bought a $\frac{2}{5}$ interest in a business for \$13,000. At the same rate, what is the value of the business? (\$32,500.)
- (16) How many screens costing $83\frac{1}{3}$ cents each can be purchased for \$285. (342.)
- (17) For how many days would interest be paid on a note dated May 27 and paid December 16? (Use compound time.) (199 days.)
- (18) Find the interest on \$660 from May 5 to August 8 at 6%. (\$10.23.)
- (19) The terms of an invoice amounting to \$48, dated July 5, are 5/10, n/30. How much would be deducted from the invoice if it is paid July 15? (\$2.40.)
- (20) Find the proceeds of a \$250 note dated October 19 and due in 3 months if it is discounted November 2 at 6%. (\$246.75.)

SECTION C

Time, 60 Minutes; 60 Credits

- (1) A refrigerator was sold at a profit of $\frac{1}{6}$ of the cost. If the selling price is \$210, find the cost. (\$180.)
- (2) A man received $6\frac{1}{4}\%$ of an estate valued at \$176,000. If he spent $62\frac{3}{5}\%$ of his money at the end of 3 months, how much had he left? (\$10,266.67.)
- (3) An electric drill that cost \$12 is sold for \$18, less $16\frac{2}{3}\%$. The gain is what per cent of the selling price? (20%.)
- (4) A profit of 25% of the selling price is made on an article that is sold for \$43. Find the cost. (\$32.25.)
- (5) The marked price of a sewing machine is \$60, less 25%. Find the cost price if a profit of 20% of the cost is made. (\$37.50.)
- (6) A profit of 25% is made on an article that cost \$24. If the profit is based on the selling price, and if the article is sold at a discount of 20%, find the marked price. (\$40.)
- (7) A customer paid \$30 down on the purchase of a piano. If this sum was $16\frac{2}{3}\%$ of the cost, find the balance due. (\$150.)
- (8) By selling an article for \$8.40, a merchant made a profit of $33\frac{1}{3}\%$ of the cost. Find the cost. (\$6.30.)

- (9) A clerical worker received a beginning salary of \$1,880, and is given a 10% increase annually. Find his salary 2 years later. (\$2,274.80.)
- (10) A man sold $\frac{1}{2}$ of his share in a business for \$7,500. If his share was equal to $\frac{1}{3}$ of the entire business, find the value of the business at the same rate. (\$45,000.)
- (11) Hats costing \$33 a dozen, less $33\frac{1}{3}\%$, are sold at \$2.75 each. Find the gain on the sale of $2\frac{1}{2}$ dozen hats. (\$27.50.)
- (12) A house costs \$9,100. Find the rate of income if the net return amounts to \$637. (7%.)
- (13) How much must a salesman sell to earn \$160 if he receives a $12\frac{1}{2}\%$ commission on all sales? (\$1,280.)
- (14) Find the annual income on a $4\frac{1}{2}\%$ investment amounting to \$12,750. (\$573.75.)
- (15) How much money must be invested at 5% to receive an annual income of \$5,250? (\$105,000.)
- (16) A profit of $12\frac{1}{2}\%$ is made on an article selling for \$180. If the profit is based on the cost price, find the cost. (\$160.)
- (17) A tax amounting to \$588.75 was paid on property assessed at \$15,700. Find the tax rate. ($3\frac{3}{4}\%$.)
- (18) A building valued at \$24,500 is insured for $\frac{3}{5}$ of its value at $1\frac{1}{4}\%$. Find the premium. (\$183.75.)
- (19) Property valued at \$18,000 was insured for \$12,000. How much would be recovered from the insurance company in case of a fire loss of \$7,600 if the policy contained an 80% clause? (\$6,333.33.)
- (20) Interest at 3%, compounded semiannually, is paid on a \$2,000 deposit. How much interest would be due if the money was left in the bank for 2 years? (\$122.72)
- (21) Find the interest due on \$2,500, $3\frac{1}{2}\%$ Government bonds from May 25 to October 19. (\$35.24.)
- (22) Interest at $5\frac{1}{2}\%$ is due on a \$280 note dated August 8 and paid November 1. Find the interest. (\$3.55.)
- (23) I discounted a \$375 3-months note at the bank on July 5. If the discount rate was 6%, how much did I receive? (\$369.25.)
- (24) A \$90 5% note dated April 18 and due in 90 days was discounted at the bank on May 3 at 6%. Find the proceeds of the note if the collection charge was $\frac{1}{4}\%$. (\$89.76.)
- (25) A \$160 draft, dated February 11 and payable 60 days after sight, was accepted March 1. Find the proceeds of the draft if it was discounted March 14 at 6%. (\$158.75.)
- (26) Find the cost of five \$1,000 bonds purchased at $103\frac{1}{2}$ if the brokerage charge is \$2.50. (\$5,187.50.)
- (27) \$8,000 worth of bonds were purchased at $98\frac{3}{4}$, and sold at $100\frac{1}{4}$. If the brokerage charge for buying and for selling was \$1.25, find the profit or the loss on the transaction. (Federal transfer tax on bond sales, 40 cents per \$1,000 par value.) (\$96.80.)
- (28) How much must be invested in 8% bonds at $84\frac{1}{2}$, brokerage \$2.50, to receive an annual income of \$1,200? (\$12,712.50.)
- (29) An \$8 dividend is received on a share of stock that cost \$120. The return is equal to what per cent of the investment? ($6\frac{2}{3}\%$.)
- (30) Merchandise valued at \$120 was purchased on the following terms: 5/10, n/30. If money was worth 6%, how much was gained by paying cash? (\$5.62.)

School News

THROUGH the co-operation of twenty business houses in Worthington, Minnesota, the retailing students of Worthington Junior College worked in local stores during the week of November 14-19 as part of their school training.

The laboratory week developed from a conference of the Business Education Advisory Council. The Council is composed of Ethel M. Ricke, business education director; Vernon E. Anderson, dean of the Junior College; E. A. Durbahn, superintendent of schools; and one member each of Kiwanis, the Civic and Commerce Association, and the Business and Professional Women's Club.

This is *real* co-operation between business and business educators.

GEOGETOWN COLLEGE, of Georgetown, Kentucky, was already 106 years old when its Department of Secretarial Studies was organized, in 1935.

Miss Ann Poindexter, registrar and assistant professor of secretarial studies, reports that the addition of the department to what had been a strictly liberal arts college has aroused a great deal of interest. The young department already claims 80 students, in a total registration of 350, and expects to add more during this year.

Vox Emissa Volat; Litera Scripta Manet

"The Spoken Word Flies Away; the Written One Remains"

WILLIAM E. HAINES

Supervisor of Commercial Education, Wilmington, Delaware

HOW glibly we speak of many things! Despite the irrevocability of the spoken word, we issue endless thoughts and observations that would never stand the test of our own careful scrutiny. How soon the words are forgotten! How easily they are misunderstood, misinterpreted, perjured! Yet millions have suffered irreparable loss by ignoring the admonition implied by the maxim, *Vox emissa volat; litera scripta manet*.

It has been said that "writing maketh an exact man." Necessity impels us to be careful when we translate our thoughts into writing. This is true whether we write a check, execute a bill of sale, prepare a contract for labor, or write a letter to a friend. Lengthy oral negotiations are frequently preliminary to the written record, but the written record is no less necessary.

Conflicting testimony on the witness stand often occurs when each witness is obviously trying to tell the truth about some oral statement previously made. Costly litigation results from failure to record important data relating to the details of an agreement.

The English Parliament, back in 1676, recognized the need for compelling the citizen to put in writing certain business transactions, and to meet this need it enacted the Statute of Frauds. The spoken word, as a basis for contractual relationships, promotes and encourages fraud; for people die, move away, forget, or willfully misrepresent. Section 4 of the Statute throws a fence of protection around certain business transactions that comprise a considerable proportion of the more common agreements. It would be difficult to estimate the number of lawsuits that are avoided by compelling the following contracts to be in writing: (1) Those of executors and administrators who would personally answer for obligations of the estate, (2) the assumption of any debt, de-

fault, or obligation of another, (3) special promises in consideration of marriage, (4) agreements that involve the sale of any interest in real property, (5) agreements not to be performed within a year. Subsequent legislation has included many more.

While the contract in "black and white" has eliminated many evils of the spoken word, it has, at the same time, given rise to other abuses. Voluminous, intricate, verbose contracts, written in confusing legalistic phraseology, have become instruments of deception and fraud. Notwithstanding the "Read before you sign" warning of Better Business Bureaus and other protective agencies, the layman is often the victim of fine print, big words, and downright guile.

If business law has any consumer values, they certainly lie in the direction of the promotion of a cautious approach to both the spoken and the written word. It is unwise to assume that the written document is beyond reproach, for it may not always say what it appears to say. Faulty construction might easily lead to conflicting interpretations. The carelessness with which written documents are sometimes signed was strikingly illustrated recently when fifty-nine students signed a petition calling for their own decapitation.

Cases that involve oral agreements often result in verdicts favorable to those litigants who can produce the most convincing testimony in court. In such cases, the court must accept the word of one person against that of another; hence, the seeming credibility of the witness looms large in its deliberations. It does not necessarily hold, however, that such witnesses are dealing with the issue truthfully. In short, it is a dangerous and unnecessary risk to leave to chance the proof of important facts that can so easily be written in simple, understandable language.

Motion Pictures

FOR BUSINESS EDUCATION

LAWRENCE VAN HORN

MOTION PICTURE BUREAU, National Council, Y. M. C. A., 347 Madison Ave., New York, N. Y., or 19 South LaSalle St., Chicago, Ill.

What About Jobs. 16mm., silent, 2 reels, No. V-101, rental \$5. Educational Research Association here adopts the motion picture for portraying facts regarding jobs. Shows some of the guiding and testing facilities used by the schools, stresses the value of school achievement, school activities, important personality factors. The second reel is devoted to the technique of job hunting, an employment interview, and some of the common mistakes made by applicants in search of employment.

AMERICAN INSTITUTE OF STEEL CONSTRUCTION, INC., 200 Madison Ave., New York, N. Y. Free loans, borrower pays transportation one way.

Span Supreme. 4 reels, 35mm., silent, about 60 min. Shows the construction of the George Washington Bridge across the Hudson River.

Fabrication and Erection of the Bank of Manhattan Building. 2 reels, 35mm. or 16mm., silent, about 30 min.

Erection of Goodyear-Zeppelin Steel Hangar. 1 reel, 16 mm., silent, about 15 min.

The Backbone of Progress. 3 reels; 16mm., sound and silent; and 35mm. sound only; about 30 min. The application of structural steel to buildings, bridges, and other structures.

Steel. 16mm., 2 reels, sound, about 25 min. The mining of the ore, smelting and rolling into finished steel; also some highlights on the men who make it.

Many telephone companies throughout the various states of the country have a large selection of films pertaining to the telephone and the industry. These films in most cases are lent free of charge. It is suggested that you find out from your local telephone company whether they have films for distribution.

THE PORT OF NEW YORK AUTHORITY, Department B, 111 Eighth Ave., New York, N. Y. Loan free of charge the following films, and other visual aids such as illustrated lectures, enlarged photographs, large display models, portable classroom models, pamphlets and brochures, maps and reference literature, in the Port District.

Conquest of the Hudson. The Story of the Lincoln Tunnel. 16mm., sound or silent; 35mm. sound only; 2 reels, about 22 min. Dramatizes the planning, construction, and operation of the newest under-river crossing, and presents a vivid and authentic picture of a great engineering achievement.


Construction of the George Washington Bridge. 16mm., 1 reel, silent, about 12 min. All scenes were photographed during actual construction and are entirely authentic in detail. The completed span is shown in natural-color photography.

BAYER-SEMESAN CO., INC., DuPont Building, Wilmington, Del. All films are free loans, transportation both ways paid by the distributor, each subject one reel, sound-on-film, available in both 35mm. and 16mm. about 12 min. per reel.

Grain Thieves. The various steps in marketing grain including inspection, dockage, and dumping at the terminal elevator. Shows the tremendous losses caused by cereal diseases. Convincing field pictures prove disease control improves stands, and increases yields and profits.

Tall Corn. The great sporting event of the Corn Belt—the national corn-husking contest. Illustrates how quickly and conveniently disease losses can be prevented. The actual growing of protected corn is contrasted with that of unprotected plants.

King Cotton. The story of how Paul Blair, who frequently raised poor cotton crops, becomes a successful cotton grower after following Master Farmer Frank Jones' advice.



on the
Lookout

**ARCHIBALD
ALAN
BOWLE**

Let Mr. Bowle help solve your
equipment and supplies problems.
He'll be glad to hear from you.

22 A tablet arm attachment is now being supplied as an accessory for all Lyon Steel Folding Chairs. It provides an economical and practical solution for permanent or extra seating where the chair user also needs a rigid, roomy place to write. The tablet board is five-ply birch, $\frac{5}{8}$ " thick, in brown finish. The steel supporting frame, finished to match the chair, can be attached or detached easily and quickly.

23 An Electric Duplex Calculator, equipped with direct subtraction, has recently been delivered by Burroughs. It has been designed to supply the results of individual calculations and to accumulate the grand total without the separate operation of recapping, thus avoiding the chance of errors that frequently occur when figures must be "cleared" from the machine and then re-listed to obtain a grand total.

.....
A. A. Bowle January, 1939
The Business Education World
270 Madison Avenue, New York, N. Y.

Please send me, without obligation, further
information about the products circled below
22, 23, 24, 25, 26

Name

Address

24 Something new in lockers, to accommodate sixteen persons. Approximately one-half square foot of floor space is provided per person. The locker is manufactured by the All-Steel Equip. Company. Two tiers of six lockers with six lockers across the top provide ample room for coats.

25 Serv-U-Well patented desk looks to me like a find. Mr. Bernhard Bagen (who, incidentally, is the author of "Tabulation Technique") has produced a desk that serves practically every need in the



commercial classroom. It is open on either side to accommodate two students when used in classes for shorthand, penmanship, book-keeping, etc. When opened, the top forms a steady copyholder capable of holding large or small books or paper. The typewriter can be pushed back without going down—leaving the front space available for written work. Working tools, such as pens, notebooks, etc., remain on top of desk before and after raising the typewriter; they do not have to be moved in order to get to the typewriter. The desks can be had with or without drawers—the accompanying picture shows the Cut Down Model, minus drawers, suitable for the typewriting classroom.

26 A compact postcard printer and addresser now is offered by the Weber Addressing Company. It is easy to operate without moving parts, and the unit brings a low-cost reproducing machine within reach of the school.

Consumer Education Notes

RAY G. PRICE

Assistant Professor of Commercial Education, University of Cincinnati

Consumer Education Marches On

A MOVEMENT to organize a National Consumer Education Association of Secondary School Teachers is reported by the organizing committee.

The purposes of the association are stated as follows:

1. To discuss the problems of consumer education.
2. To develop a central bureau to collect information source material, research material, etc., for the entire group.
3. To conduct original researches on a national scale.
4. To list factories and schools open for study by members.
5. To interchange problems of methodology.
6. To contact research organizations and publications to obtain special rates for workers in this field.
7. To initiate and develop a consumer-education journal.
8. To become a force for the greater welfare of young and adult consumers in American life.

Mr. Carlton J. Siegler, Newtown High School, Elmhurst, N. Y., is the executive secretary of the organizing committee.

Recently a most encouraging recognition has been given consumer education. For the first time, to the writer's knowledge, representative educators are banding together to give specific attention to this subject.

A Monograph

In a monograph entitled "The Purposes of Education in American Democracy," prepared by the Educational Policies Commission of the National Education Association and the American Association of School Administrators, the objectives of education are redefined.

One of the four general objectives of education suggested by the Commission is economic efficiency, under which are listed:

Personal Economics. The educated consumer plans the economics of his own life.

Consumer Judgment. The educated consumer

develops standards for guiding his expenditures.

Efficiency in Buying. The educated consumer is an informed and skillful buyer.

Consumer Protection. The educated consumer takes appropriate measures to safeguard his interests.

This entire monograph contains 157 pages of well-aimed indictment of some of our old methods and materials and contributes fresh suggestions on what should be done.

Co-operation

Realization of the importance of closer co-operation between retailers and the consumer is responsible for the creation of the Consumer-Retailer Relations Council. The Council membership includes national consumer and retail organizations. The purpose of the organization is to promote more informative labeling and salesmanship and more truthful advertising; to reduce abuses in returns, deliveries, etc.; greater co-operation between stores and consumer groups; adequate standards for consumer goods; uniform terminology; and formulation of consumer and retailer codes of ethics.

The Consumer-Retailer Relations Council has already launched a project on informative labeling. Several thousand "check lists" have been sent out in order to determine just what consumers, retailers, and manufacturers believe should be included on informative labels.

Government Aid

The Consumers' Council Division of the Agricultural Adjustment Administration is at present carrying on several important consumer projects. Some of these activities are these:

A tabulation and analysis of the information desired on informative labels from the survey carried on by the Consumer-Retailer Relations Council.

A survey of consumer education.

The collection and indexing of books, articles, and pamphlets on consumer problems.

Self-Test on Shorthand Theory

No. 3 of a Series Prepared by LEONARD TRAP

Chatham, Ontario, Canada

EDITOR'S NOTE—It is suggested that teachers and teachers in training ask themselves these questions that Mr. Trap asked himself in learning shorthand. This series of questions on shorthand theory will be continued in succeeding issues. The figures preceding the questions refer to the paragraphs in the Anniversary Edition of the Gregg Shorthand Manual.

CHAPTER III

Unit 7

65. From what figure, and from what part of it, is the *O*-hook taken? What sounds does it express? What name furnishes a key to these sounds? In what various ways is the sound *aw* spelled in longhand? What method of marking vowels is followed in this chapter?

67. When is the *O*-hook modified? Why? When does this rule not apply?

69. In the brief forms, what is omitted in *want* and *went*?

Unit 8

71. How is *r* following a vowel expressed? With what motion? In what two cases?

72. What is used to express the obscure vowel sound heard in *ur*? As in what words?

74. How is *s* added to a final left-motion circle on straight strokes? As in what words?

60. To which brief form that we have had does this apply?

75. To which brief form in this lesson does it apply?

76. When does a disjoined *r* express *er*, *or*? When is the *r* joined? When does a left-motion circle express *er*, *or*, after straight strokes?

Unit 9

78. What is the rule for the *th* joinings? Of what is the word *although* a combination?

79. When *th* is the only consonant stroke, or is in combination with *s*, what motion *th* is used? As in what words?

80. What prefixes are expressed by *k*, and when? How are the suffixes *ly*, *ily*, *ally* expressed?

“Speed ’em Up” Typing Drills

Last of a Series Prepared by W. A. LARIMER

Director of Business Administration, North Texas State Teachers College, Denton

XXIII

A definite division of the fee will fit our convenience in these cases.

It is funny to see those married gentlemen with their hands on his head.

The manager kept a memorandum about the inquiry into health insurance.

The members of the music club could not locate the minutes for a minute.

The papers were noticed in the original package of merchandise.

That kid has no idea or knowledge of the nature of the market.

I imagine this means others than ourselves are mentioned in these places.

That grade of fur is hardly a bit longer than your lovely hair.

It was not fun to handle that item for a hundred years.

We met and passed quickly; otherwise I could have placed her definitely.

XXIV

There are a thousand sweet and strong teachers in that territory.

His proposition was that we should practice this season.

He plans to purchase a regular policy similar to the one you sell.

You should save the sample which you requested on the signed record.

Please sign the trade settlement shown on the style sheet.

We realize that the standard set by our store has been reached.

If you quote his statement, you should have a sense of the situation.

It seemed that he could sleep some time or other in the store.

The farmer will not till the soil in times like this.

What sort of touch will he use if he regards your feelings?

In Other Magazines

CLAUDIA GARVEY

THE WEST VIRGINIA JOURNAL (Nov. 1938). "Concerning the Welfare of Teachers," Orville C. Pratt, Superintendent of Schools, Spokane, Washington.

"Administrators have taken too little cognizance of the fact that the welfare of the children and of the administrators is inextricably bound up with the welfare of the teachers."

Mr. Pratt outlines many activities through which the administrator can insure a closer relationship between himself and his teachers. These activities, which are outlined under six headings, include encouragement of teacher participation in the administrator's activities, the bending of his efforts toward improvement of school finance, definite salary schedules, retirement and tenure legislation, and encouragement of academic freedom.

He further suggests that the administrator co-operate in all teacher activities that are undertaken for their protection and welfare. Mr. Pratt gives a set of questions, which, if considered in the light of the administrator's activities, will promote a cordial and co-operative relationship between the administrative office and the teaching personnel.

NORTH CAROLINA EDUCATION (Nov. 1938). "A Vocational Guidance Day," R. B. Freeman, City Schools, Southern Pines, North Carolina.

Through the suggestion of the local Kiwanis Club and with their co-operation, the schools of Moore County, North Carolina, developed an unusual and interesting program to bring to the juniors and seniors of the county's high schools realistic impressions of the vocations in which they were interested.

Questionnaires were distributed to the students who would be in attendance asking them to list, in addition to other data, those occupations in which they were most interested. This information was the basis of the program and insured the selection of the proper speakers.

The meeting was held in April at the Southern Pines High School, with an attendance of 250 students representing nine high schools.

A general assembly heard an address on "The Importance of Choosing the Right Vocation."

Group meetings followed, in which 19 vocations were discussed. Each student was asked to attend four group meetings and prepare a report on the one of his choice.

Mr. Freeman reports: "No complete evaluation of the day's program can be made yet, but the results noted thus far are encouraging and more than justify the experiment. In the first place, the students are thinking realistically about their

plans for the future; in the second place, community interest has been enlisted in facilitating a guidance program; in the third place, the schools have received an impetus in furthering their guidance work."

THE SCHOOL EXECUTIVE (Nov. 1938). "Modern Trends in School Construction," Alfred C. Lamb, Superintendent, Buildings and Grounds Department, Wayne University, Detroit.

"The greatest advance in the construction of school buildings of modern times has been the designing of these buildings to fit the school curriculum. We no longer construct buildings for school use and turn them over to a principal and a staff of teachers with instructions to conduct school."

After this illuminating introduction, Mr. Lamb outlines the planning of a modern school, including the work of the architect, who is a specialist in school design; the proper materials to be used in all parts of its construction; how to reduce maintenance costs; and the best heating and ventilating systems.

THE UTAH EDUCATIONAL REVIEW (Nov. 1938). "School Lighting and Scholarship," Elmer C. Jonsson, Salt Lake City.

In answer to the question, "Does adequate school lighting influence scholarship?" Mr. Jonsson cites a number of instances in which specific tests were made to prove that the answer is in the affirmative.

The tests were conducted in two classrooms, one of which was properly and scientifically lighted, and the other with the regular lighting facilities in use throughout the school. The pupils were divided into two groups of equal ability, and a careful check made as to the effect on their vision, scholarship improvement, etc.

In each case, the results showed that the students in the well-lighted classroom surpassed those in the other section. As Mr. Jonsson says:

"The effect on scholarship is only one of the many advantages of proper school lighting. We might mention sight conservation, teacher and pupil morale, and certain physical body effects."

HIGH POINTS (New York City Public Schools, Oct. 1938). "Issues and Functions of Secondary School Education," Evelyn B. Marcus, James Monroe High School, New York City.

The development of prescribed curriculums for high school students, together with the advancement of the age level at which students may leave school and the teacher's inability to separate from his class those students who cannot benefit from the instruction offered, present a new problem in the field of secondary education.

Miss Marcus outlines the problem of satisfactorily coping with those students who have no desire to continue their formal academic training.

Vocational training is the answer for low-ability students who are eager to fit themselves for a prescribed career. But what can be done about the student who doesn't care to continue schooling of any kind?

"The need to face this situation realistically is one of the outstanding problems of the secondary school today. If labor opposes the entrance into business of pupils who cannot benefit by the type of training they receive in secondary schools, and if business opposes the production of goods by pupils in the secondary schools, then perhaps a system of apprenticeship may be worked out whereby business or labor would co-operate with the school. . . . The school, however, must retain control over these pupils to insure their education in the direction of good citizenship and worthy use of leisure time . . . We need to train the student for three objectives: flexibility, initiative, and recognition of worthy leadership."



TO THE EDITOR:

May I take this opportunity to say that I thoroughly enjoy your magazine and look forward to receiving each copy almost as much as I do a letter from home!—*Elizabeth Dover, High School, Hamlet, North Carolina.*

TO THE EDITOR:

As I was going through the typewriting speed tests yesterday afternoon, it occurred to me that it was too bad that the tests are so often about subjects like frogs and lily ponds, which give little or no business vocabulary or information about different businesses, such as real estate, insurance, banking, and so forth.

Even though the written matter might not always be understood by the pupil, at least he might become familiar with business terminology and obtain some idea of the organization of the different types of business—information that may be gleaned more satisfactorily from descriptive material than from correspondence. This is just an

RESEARCH BULLETIN (The National Education Association, Sept. 1938).

This issue deals with the "Statutory Status of Six Professions—Accountancy, Architecture, Law, Medicine, Nursing, Teaching."

It should be of particular interest to all teachers because of their natural interest in the requirements that must be met in the various states; i. e. "An oath of allegiance to the Constitution of the United States and/or the state constitution is required in 19 states . . . A certificate from a physician indicating that the applicant is in good health is required in 25 states . . ."

Professional requisites, elementary certification requirements, secondary certification requirements, reciprocity among states, accreditation of teacher-training institutions, and expiration of teaching certificates are the subjects covered.

Aside from the teacher's personal interest, this bulletin will be a valuable addition to the libraries of all interested in guidance, because it contains most comprehensive information on the leading professions.

idea, but I thought I would pass it on for what it may be worth.

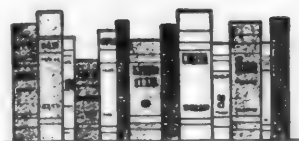
I am very much concerned over the general lack of vocabulary of many high school graduates and am sincerely interested in working out some means of rectifying this situation. The fact that this is not a reading age is certainly making itself known.

I am very much interested in the construction of language and feel that analysis of word construction, prefixes, suffixes, and a certain amount of derivation study would greatly help in the matter of proper division of words, understanding of our language, and ability to use the dictionary intelligently.

I have run across some remarkable examples of word division, the last one being the division of the word statement as *stat-ement*, the argument being that the word *stated* would be divided after the second *t*.

This instance and other evidences of amazing unfamiliarity with words in general use in various businesses, as evidenced by young stenographers I have observed, have made me feel that every opportunity should be grasped to cure this condition, and a mere copying of material dealing with the general office, research, manufacturing, promotional, and general business procedure of various types of business would go far toward this end.

My idea would be to obtain material for typewriting speed tests from the various outstanding industries and businesses, giving them due credit for their contribution, and drawing it up in suitable form for instructional purposes. Do you have any ideas along this line?—*Helen F. Chase, 1676 So. Harvard Blvd., Los Angeles, California.*



Your Professional Reading

JESSIE GRAHAM, Ph.D.

Let Dr. Graham's authoritative reviews guide your professional reading. She is constantly on the lookout for new books, articles, and tests on business education.



Planning Your Home

By Emanuel E. Erickson (Santa Barbara State College) and Roy L. Soules (Santa Barbara City Schools), *The Manual Arts Press*, Peoria, Illinois, 1938, 131 pp. \$2.

One of the aims of this book, "to awaken a desire for better and more beautiful homes," can easily be fulfilled by simply asking someone to leaf through it and enjoy the attractive illustrations.

The second aim, "to furnish a body of information that will enable individuals to realize this desire when planning homes," is likewise met.

The fulfillment of these two aims makes this book an excellent reference book for courses in everyday business and consumer education, units of practically all of which are devoted to "planning your home."

The authors have wisely emphasized small, modest homes.

In the chapter devoted to helps in home planning, the services given to home builders by the United States Bureau of Standards, Bureau of Home Economics, and other agencies are described. A list of references is appended to each chapter.

Automobile Costs

Letter Circular L C—520. United States Department of Commerce, National Bureau of Standards, Washington, D. C., April 12, 1935 (mimeographed), 5 pp., free.

The selection of a car, costs of operation vs. other transportation, and used cars are the subjects presented in this letter circular.

Problems based upon hypothetical cases are worked out. It is probable that everyone seeing the answers to these problems will be surprised at the high cost of automobile travel.

Applied arithmetic (or "social" arithmetic), everyday business, and consumer education are courses in which this letter circular will be valuable.

What People Want From Business

By J. David Houser, McGraw-Hill Book Company, Inc., New York, 1938, 250 pp., \$2.50.

The people who want something from business are the worker and the consumer.

Mr. Houser's thesis is that most personnel work is one-sided and out of line with accepted organization principles. Employee attitude is worthy of attention and periodic evaluation. All workers need a sense of significance in their work. The opportunity to do good work adds to the significance of the job. Therefore, quality standards are essential.

Consumers' wants, too, must be recognized. The integration of consumers' wants and workers' wants leads to satisfaction for all groups—employers, employees, and customers. If customers' wants were made the basis of business activity, resentment toward business would vanish. Workers, producing the quality goods demanded by consumers, would be satisfied, with reluctant satisfaction to employers and customers.

The discussion is based upon actual studies of employee and consumer attitude. Mr. Houser's personal experiences are recounted in support of his arguments.

Teaching With Motion Pictures

A Guide to Sources of Information and Materials, by Mary E. Townes (Teachers College Library), *Teachers College Library Contributions No. 1*. Bureau of Publications, Teachers College, Columbia University, New York, 1938, 25 pp. (paper cover), 25 cents.

This is just what it purports to be—a guide to books, periodicals, yearbooks, organizations and agencies, courses, and source of lists of distributors of educational films. Coming from the library of Teachers College, it is accurate and authoritative.

We look, of course, under "films on special subjects" for "business education" and find that the B.E.W. list, compiled by Lawrence Van Horn, is the one recommended (see page 427).

Photoplay appreciation and the making of motion pictures in the schools are treated in Parts II and III of the pamphlet.

Vocations in Fiction

By Mary Rebecca Lingenfelter, Teachers College, Columbia University, Second Edition, 1938, 99 pp., \$1.25.

One hundred and two occupations are represented in this annotated bibliography. Only books which offer definite help to the vocational counselor are included.

Let's take a sampling from our own fields. Under "secretary," we find Sewell Ford's book, "Torchy, Private Secretary" (1915), with this annotation, "One of the best pictures of the way a secretary works." This is, however, in the "out-of-print" list. The other reference is Phyllis Bottome's "Second Fiddle" (1917)—"a secretary is a kind of second fiddle . . . I like being a second fiddle."

Stenography as an occupation is represented by court reporting only in "Traipsin' Woman" (1933), by Mrs. Jeanette Thomas (who is, incidentally, a frequent contributor to the *Gregg Writer*).

Octavus Roy Cohen's "Scarlet Woman" (1936) provides in fiction form information about qualifications and training for the banker.

These are samples of the 463 novels listed. If those in our field are not the most recent, it means probably that we have been neglected in fiction. At any rate, it is good for young people to read at least some of these selected stories.

Gentlemen Aren't Sissies

By Norton Hughes Jonathan, The John C. Winston Co., Philadelphia, 1938, 204 pp., \$1.50.

Although he is only twenty-four years old, the writer of this guidebook for boys has a novel for boys to his credit, conducts a syndicated newspaper column, "From Youth to Youth," and writes continuity for western pictures. This rare combination of youth and experience makes this a remarkable book. Mr. Jonathan knows how to write for modern boys.

The keynote of the book is that gentlemen aren't sissies, but regular fellows who know their way around, doing the right thing at the right time, being socially correct and "smooth." As these qualities are very important to young people, this book will appeal to them. The style is modern—one man-about-town talking to another.

It is evidently written by a young man whose experiences have been superior to those of the average high school boy. However, he emphasizes over and over again that popularity is not a matter of money nor geography, but of doing the right thing, and cites good times that cost little money.

Girls are, of course, the most interesting examples to be used for illustrating points of etiquette for boy readers. Getting along with girls is the theme of each chapter.

For example, the boy is polite to the older folks in a girl's home, because such politeness helps him to make a good impression and because girls like polite boys.

The chapter on "the care and feeding of automobiles, or bring them back alive" is written around the theme of safety.

Here is an etiquette book a boy may read openly, not furtively as he would a "sissy" book.

The drawings illustrating each chapter are modern and attractive.

TESTS

Breidenbaugh Bookkeeping Tests

By V. E. Breidenbaugh (Mooseheart High School), Public School Publishing Company, Bloomington, Illinois. Division 1, Tests 1, 2, 3, 4, with Answer Keys, Manual of Directions, and Record Sheets. (Various prices, ranging from 50c to \$1.50 for 25 copies; Sample Set, Complete, 50c.)

These tests, designed for the single-proprietorship high school bookkeeping course, may be used with any textbook. The tests cover journalizing, adjustments, balance sheet, statement of profit and loss, closing entries, and work sheet. They are of the completion, true-false, matching, and equation type.

They are easily scored with use of the key. Tentative norms are provided. Instructions for calculating medians are printed on the record sheet. Self-check sheets for pupils' remedial work are included.

Teachers using these tests will get the benefit of the large amount of preliminary work done by Mr. Breidenbaugh in constructing, trying out, and improving these tests.

Kinney Scale of Problems in Commercial Arithmetic

By Lucien B. Kinney, Public School Publishing Company, Bloomington, Illinois. \$1 for 25 copies of any scale or division; complete sample set, 25 cents.

Although these tests are designed to be used at various stages of a one-year course in commercial arithmetic, they could be used equally well for diagnosis of pupils' needs in schools in which commercial arithmetic, as such, is not a part of the curriculum.

Provision is made for retesting after the remedial drill following the first testing.

Directions for giving the tests, answer keys, and record sheets are included. Tentative norms are reported. Space is provided for self-analysis by pupils.

Problems range from those in the four fundamental processes to interest and percentage. The problems represent a good sampling of the entire commercial-arithmetic course.



Shorthand Practice Material

THE GREGG WRITER

★ Each month the B. E. W. gives in this department some 5,000 words of selected material counted in units of 20 standard words for dictation. This material will be found in shorthand in the same issue of THE GREGG WRITER. ★

Mountain-Top Men

SAID THE EMPEROR MARCUS AURELIUS: "Live as on a mountain." There is something vibrant and inspiring about⁹⁰ mountains. How can one be mentally small who associates with the magnificent bigness of mountains? Great⁹⁰ men live on Mental Mountains. Their spirits tower above the storms; Their minds are above doubt, cynicism, and despair;⁹⁰ Their horizons are expanded; their mental frontiers are broad; Their visions are lifted above the fog of petty⁹⁰ things; They look out over the obstacles into the Promised Land of Tomorrow; They see the rainbows while little⁹⁰ men battle with phantom shadows in the valley; They see the sun in the east while the valley-dwellers burn their⁹⁰ tiny lamps in darkness; Their heads are in the clouds but their feet are bedded in the solid rock of Fact and Reason;⁹⁰ They dare the sky; they take the risks; Like the Alpine Guide, they would have as their epitaph these words: "He died climbing."¹⁵⁹

—Wilfred Peterson

New Ideas

From "The Dixiotype," issued by the Dixiotype Company, Nashville, Tennessee

A MAN WORKED in a printing plant once who had poor health. He found it helped him in his work to stand on a rubber mat.⁹⁰ The shock of the machinery was lessened and he had more strength for his work. Other fellows in the shop noticed⁹⁰ the mat, thought it was a fine idea, and whenever he'd leave the machine they'd come and borrow his mat. So he improved⁹⁰ the rubber mat idea. He cut pieces of rubber up into little squares and nailed one of them on each shoe.⁹⁰ He carried his mat with him then, wherever he went.

It worked so well that other men in the shop

came and asked him⁹⁰ to make rubber mats for their shoes. Before long, the "rubber mat man" was busy every noon cutting out rubber⁹⁰ heels for his shop mates.

The man's name was O'Sullivan.

Now these rubber heels are made by the thousands and sold all over⁹⁰ the world. The business was born when O'Sullivan let an idea come into his head.

This little idea⁹⁰ developed into a great industry that has made life easier for thousands of men and women and has made a⁹⁰ fortune for the man who first conceived it.

That wasn't the last idea in the world. For every old idea there⁹⁰ are thousands of new ones, undiscovered and untried.

Next to character, ideas are the most valuable things⁹⁰ in the world. It doesn't take money to get one, but money goes to the fellow who has them. (236)

The Million-Pound Bank Note

By MARK TWAIN

From "The Man that Corrupted Hadleyburg"

Reprinted by special permission of the publishers, Harper & Bros.

WHEN I was twenty-seven years old I was a mining-broker's clerk in San Francisco, and an expert in all⁹⁰ the details of stock traffic. I was alone in the world, and had nothing to depend upon but my wits and a⁹⁰ clean reputation; but these were setting my feet in the road to eventual fortune, and I was content with⁹⁰ the prospect.

My time was my own after the afternoon board, Saturdays, and I was accustomed to put it in⁹⁰ on a little sailboat on the bay. One day I ventured too far, and was carried out to sea. Just at nightfall, when⁹⁰ hope was about gone, I was picked up by a small brig which was bound for London. It was a long and stormy voyage,⁹⁰ and they made me work my passage without pay, as a common sailor. When I stepped ashore in London my clothes were⁹⁰ ragged and shabby, and I had only a dollar in my pocket. This money fed and sheltered me twenty-four⁹⁰ hours. Dur-

ing the next twenty-four I went without food and shelter.

About ten o'clock on the following morning,¹⁹⁰ seedy and hungry, I was dragging myself along Portland Place, when a child that was passing tossed a luscious big²⁰⁰ pear—minus one bite—into the gutter. My mouth watered for it, my stomach craved it, my whole being begged for it.²²⁰ But every time I made a move to get it some passing eye detected my purpose, and of course I straightened²⁴⁰ up then and pretended that I hadn't been thinking about the pear at all. This same thing kept happening and²⁶⁰ happening, and I couldn't get the pear. I was just getting desperate enough to brave all the shame, and to seize it,²⁸⁰ when a window behind me was raised, and a gentleman spoke out of it, saying:

"Step in here, please."

Now, something had³⁰⁰ been happening there a little before, which I did not know anything about until a good many days³²⁰ afterwards, but I will tell you about it now. Those two old brothers had been having a pretty hot argument a³⁴⁰ couple of days before, and had ended by agreeing to decide it by a bet, which is the English way of³⁶⁰ settling everything.

The Bank of England once issued two notes of a million pounds each, to be used for a special³⁸⁰ purpose, connected with some public transaction with a foreign country. For some reason or other only⁴⁰⁰ one of these had been used and canceled; the other still lay in the vaults of the Bank. Well, the brothers, chatting along,⁴²⁰ happened to get to wondering what might be the fate of a perfectly honest and intelligent stranger who⁴⁴⁰ should be turned adrift in London without a friend, and with no money but that million-pound bank note, and no way to⁴⁶⁰ account for his being in possession of it. Brother A said he would starve to death; Brother B said he wouldn't.⁴⁸⁰ Brother A said he couldn't offer it at a bank or anywhere else, because he would be arrested on the⁵⁰⁰ spot. So they went on disputing till Brother B said he would bet twenty thousand pounds that the man would live thirty⁵²⁰ days, anyway, on that million, and keep out of jail, too. Brother A took him up. Brother B went down to the Bank⁵⁴⁰ and bought that note. Then he dictated a letter and the two brothers sat at the window a whole day watching for⁵⁶⁰ the right man to give it to.

They saw many honest faces go by that were not intelligent enough; many⁵⁸⁰ that were intelligent, but not honest enough; many that were both, but the possessors were not poor enough, or,⁶⁰⁰ if poor enough, were not strangers. There was always a defect, until I came along; but they agreed that I filled⁶²⁰ the bill all around; so they elected me unanimously, and there I was now waiting to know why I was⁶⁴⁰ called in. They began to ask me questions about myself, and pretty soon they had my story. Finally they told me⁶⁶⁰ I would answer their purpose. I said I was sincerely glad, and asked what it was. Then one of them handed me⁶⁸⁰ an envelope, and said I would find the explanation inside. I was going to open it, but he said no;⁷⁰⁰ take it to my lodgings, and look it over carefully, and not be hasty or rash. I was puzzled, and wanted⁷²⁰ to discuss the matter a little further, but they didn't; so I took my

leave, feeling hurt and insulted to⁷⁴⁰ be made the butt of what was apparently some kind of a practical joke.

As soon as I was out of sight of⁷⁶⁰ that house I opened my envelope, and saw that it contained money! My opinion of those people changed, I can⁷⁸⁰ tell you! I lost not a moment, but shoved note and money into my vest pocket, and broke for the nearest cheap eating⁸⁰⁰ house. Well, how I did eat! When at last I couldn't hold any more, I took out my money and unfolded it,⁸²⁰ took one glance and nearly fainted. Five million dollars! Why, it made my head swim.

I must have sat there stunned and blinking⁸⁴⁰ at the note as much as a minute before I came rightly to myself again. The first thing I noticed, then, was⁸⁶⁰ the landlord. His eye was on the note, and he was petrified. He was worshipping, with all his body and soul, but⁸⁸⁰ he looked as if he couldn't stir hand or foot. I took my cue in a moment, and did the only rational thing⁹⁰⁰ there was to do. I reached the note towards him, and said, carelessly:

"Give me the change, please."

Then he was restored to his normal⁹²⁰ condition, and made a thousand apologies for not being able to break the bill, and he shrank from touching⁹⁴⁰ it as if it had been something too sacred for poor common clay to handle. I said:

"I am sorry if it⁹⁶⁰ is an inconvenience, but I must insist. Please change it; I haven't anything else."

But he said that wasn't any⁹⁸⁰ matter; he was quite willing to let the trifle stand over till another time. I said I might not be in¹⁰⁰⁰ his neighborhood again for a good while; but he said it was of no consequence, he could wait, and, moreover, I¹⁰²⁰ could have anything I wanted, any time I chose, and let the account run as long as I pleased. He said he hoped¹⁰⁴⁰ he wasn't afraid to trust as rich a gentleman as I was, merely because I was of a merry disposition,¹⁰⁶⁰ and chose to play larks on the public in the matter of dress. By this time another customer was¹⁰⁸⁰ entering, and the landlord hinted to me to put the monster out of sight; then he bowed me all the way to the door,¹¹⁰⁰ and I started straight for that house and those brothers, to correct the mistake which had been made before the police should¹¹²⁰ hunt me up, and help me do it. I was pretty nervous; in fact, pretty badly frightened, though, of course, I was no¹¹⁴⁰ way in fault; but I knew men well enough to know that when they find they've given a tramp a million-pound bill when they¹¹⁶⁰ thought it was a one-pounder, they are in a frantic rage against him instead of quarreling with their own near-sightedness, as they ought. As I approached the house my excitement began to abate, for all was quiet there, which made¹¹⁸⁰ me feel pretty sure the blunder was not discovered yet. I rang. The same servant appeared. I asked for those gentlemen.¹²⁰⁰

"They are gone."

"Gone? Gone where?"

"On a journey."

"But whereabouts?"

"To the Continent, I think."

"The Continent?"

"Yes, sir."¹²⁴⁰

"Which way—by what route?"

"I can't say, sir."

"When will they be back?"

"In a month, they said."

"A month! Oh, this is awful! Give me¹²⁰⁰ some sort of idea of how to get a word to them. It's of the last importance."

"I can't, indeed. I've no idea¹²⁰⁰ where they've gone, sir."

"Then I must see some member of the family."

"Family's away, too; been abroad months—in Egypt¹²⁰⁰ and India, I think."

"Man, there's been an immense mistake made. They'll be back before night. Will you tell them I've been¹²⁰⁰ here, and that I will keep coming till it's all made right, and they needn't be afraid?"

"I'll tell them, if they come back, but¹²⁴⁰ I am not expecting them. They said you would be here in an hour to make inquiries, but I must tell you it's all¹²⁰⁰ right, they'll be here on time and expect you."

So I had to give it up and go away. What a riddle it all was!¹²⁰⁰ I was likely to lose my mind. They would be here "on time." What could that mean? Oh, the letter would explain, maybe. (1399)

(To be continued next month)

Chemistry thrives on Competition . . .

Presented by courtesy of the Irving Trust Company, New York City, in a series on American Industries and Banking

THE chemical industry is highly competitive; this may help to explain why it has contributed in²⁰ so many ways to the public well-being, while yielding substantial earnings for its many investors.

This⁶⁰ industry has developed products that have met successfully the competition of long-accepted, "natural"⁶⁰ products by offering better appearance or greater value per dollar. Within the industry, each⁶⁰ manufacturer is on his mettle to meet the competition of all the others. Every important chemical¹⁰⁰ company spends large sums on research to discover ways to create new and superior products, improve¹²⁰ old ones, or to evolve more efficient means of manufacture.

This competition is not only healthy for¹⁰ the manufacturer. It has contributed largely to raising living standards of the nation. Through the¹⁰⁰ enterprise of the chemical industry, food, shelter, clothing, health aids—all have been improved, or reduced in price. Moreover,¹⁰⁰ as it has grown, the industry has given employment to increasing thousands of workers. (198)

Cat and Trunk

Random Spotlights on Unusual Express Traffic
From "The Express Messenger"

A PROMINENT family in Great Neck, Long Island, prepared for a visit to friends in Chatham, Massachusetts,²⁰ and packed a wardrobe trunk which was sent ahead by express.

As they were about to close up the house, they missed the cat.⁴⁰ It had strangely disappeared after the expressman had taken the trunk away. They delayed their departure a⁶⁰ day, hoping that Pussy would come back so that provision could be made for its care during their absence.

Still the cat²⁰ stayed away, and knowing feline peculiarities and nomadic characteristics, they gave it up for¹⁰⁰ lost and left for New England.

When they opened the trunk in Chatham, out jumped the cat, spry and chipper and none the worse¹²⁰ for its two-day confinement amid a wealth of clothing. Thus was the mystery solved. Pussy had apparently¹⁴⁰ leaped into the trunk unseen just before it had been locked in the Great Neck home, after the expressman's call.

However,¹⁰⁰ the cat did not remain in Chatham very long. The very next day, a grim individual came to the¹⁸⁰ Express office in Hyannis, Massachusetts, to send the cat home. The box seemed to provide but little ventilation²⁰⁰ for the animal inside and the express agent called attention to the fact.

"That's what you think!" responded²²⁰ the shipper, who told the story. "This cat can live in a vacuum!"

The animal had a far more comfortable²⁴⁰ ride back home than it had going and the expressmen insist the trunk must have been pretty carefully handled²⁶⁰ for Pussy to have thrived so well. But there is one family in Great Neck which has resolved hereafter to²⁸⁰ examine the trunk thoroughly for stray cats before they lock it, when they go on their next trip. (296)

A Question of Promotion

By DWIGHT HARRISON

MANY YOUNG WORKERS imagine that if their promotion is not rapid and continuous, they are not successful.²⁰ One of the true requisites of success is to know how long it takes to succeed.

Patience is a necessity,⁴⁰ for the slow way is often the sure way. Some people progress faster than others—because they have the ability⁶⁰ to quickly master the detail of each step.

If you are discouraged in the slightest with your progress—work⁸⁰ all the harder. And remember that sudden successes are very seldom real successes. Rapid advance¹⁰⁰ is only too often a detriment.

Many failures may be charged up to too rapid promotion. Too much¹²⁰ responsibility may mean impaired efficiency, and this means a handicap to success.

Go slow, be patient,¹⁴⁰ master each step—that is the only way to succeed. (149)—"Advertising Associates."

Out of Control

From "S. O. S.," a Book of Sea Adventures

By DAVID MASTERS

Copyright 1934, Henry Holt and Company, New York

(Reprinted in shorthand by special permission of the author and publisher)

PART II

THE mass of metal was very unmanageable. It could¹²⁰⁰ not be floated aft while they hauled the end slowly into place. If they lost control of it, it would follow their other¹²⁰⁰ rudder to the bottom.

They rigged their cables with all their skill, before hoisting the cumbersome rudder up and¹³⁰⁰

sliding it with difficulty over the stern. Captain Forrest went over with one of his men to manoeuvre¹³²⁰ it in. The waves swished over the staging on which they worked. At one moment the seas were washing up to their waists, at¹³⁴⁰ the next they were swinging clear. The rudder swayed this way and that as they struggled with all their strength to lock the end into¹³⁰⁰ position. Time and again when it was nearly home it jogged out again, compelling them to fight with it until¹³⁸⁰ their arms were like to be torn from their sockets. It seemed almost impossible to obtain the perfect alignment¹⁴⁰⁰ which was necessary to enable them to insert the pin into the gudgeon to lock the rudder in¹⁴²⁰ place. They had all the difficulties they wanted and a few more besides, but at last the rudder was fixed.

Wet through¹⁴⁴⁰ and tired, they got aboard again, the stage was hauled up and the improvised rudder tested and found to work quite¹⁴⁶⁰ well. They had earned a breathing spell after nightmare days, and the Master was glad to be able to wireless the owners¹⁴⁸⁰ that he was steaming on his course at five knots.

For three days they jogged along peacefully, covering 300¹⁵⁰⁰ miles and following a sister ship which had since come up. Never was a message more welcome to owners than that¹⁵²⁰ which the Master sent on the evening of December 1, saying he was steaming at seven knots and that given¹⁵⁴⁰ fine weather he expected to reach Bermuda on December 3 and would like tugs to meet him there and take him¹⁵⁶⁰ into the harbor.

Those aboard were no doubt consoling themselves that the worst of their troubles were over. But the¹⁵⁸⁰ sea had by no means finished with them. On December 2 the weather worsened again, and under the pounding¹⁶⁰⁰ of the waves the bolt holding the rudder in place was broken and the rudder disconnected. Luckily the steering¹⁶²⁰ lines and cable prevented it from dropping into the sea, but unluckily the same lines tangled with the¹⁶⁴⁰ propeller.

Here was more trouble with a vengeance! They were dogged by ill luck, but they simply would not give in. Grappling¹⁶⁶⁰ with those cables, they succeeded after a trying time in clearing the propeller and hauling the unwieldy¹⁶⁸⁰ rudder on board. Then they made the necessary repairs and set about fixing it in a different way that¹⁷⁰⁰ would make it harder to unship. They did their best to finish it by the end of the day, but the weather hammered¹⁷²⁰ them so badly that they were obliged to desist. Hauling the jury-rudder on board again, they saw that it could¹⁷⁴⁰ not break loose on deck, and spent the night hove to.

Next morning, in spite of the weather, Captain Forrest and the donkeyman¹⁷⁶⁰ went over onto the stage to pull and push against the swaying mass of metal while the seas curled about their¹⁷⁸⁰ legs and bodies. A dozen times the end was nearly connected, then a sea would shift it out of position with¹⁸⁰⁰ an easy flick and they would have to fight with the rudder all over again.

Down there on the stage amid those heaving¹⁸²⁰ waters the two men were risking their lives for the ship. In the end Captain Forrest came near losing his, for just¹⁸⁴⁰ before midday, as he managed to insert the pin which locked the end of the rudder home, a big sea washed him off¹⁸⁶⁰ the stage and carried him under the stern. He was

only saved from going under the ship by the prompt action of¹⁸⁸⁰ the donkeyman, who grabbed him as he was being carried away and dragged him back to the stage again.

"Apart from¹⁹⁰⁰ this we suffered no serious loss," wrote Captain Forrest in his report. "We were all more or less suffering from¹⁹²⁰ bumps and bruises, but on the whole were very fortunate."

It was an amazing feat. After being in jeopardy¹⁹⁴⁰ for thirteen days he brought the Braddovey to Bermuda on December 4 without assistance, and Lloyd's Silver¹⁹⁶⁰ Medal, a nice check from the underwriters, and a gold watch were among the tributes to his courage and skill.¹⁹⁸⁰

If ever a man tried again, he did, for he countered each shrewd blow of the sea by his pluck and ingenuity²⁰⁰⁰ and in the end cheated the ocean out of a rich booty.

He deserved to win. (2015)

(The end)

Only the 14 italicized words are beyond the vocabulary of the first eight chapters of the Manual.

Four Easy Letters

On Chapters Seven to Nine

Dear Madam:

Without question, you, as well as many another woman of taste, have been waiting for our yearly²⁰ winter sale of dresses.

We have brought together in this sale all the newest things, both in the dress and sport models.⁴⁰ You will be delighted with the dresses made of the new material now on the market.

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Here's a practical handbook of the latest methods in the detection of forgery . . . Specially prepared for the average business man or woman by an expert whose experience includes 2500 actual cases. Over 40 illustrations of apparatus, methods, etc. Easy to put to work in any office.

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VALID OR FORGED?

A Quick Aid to Decision
on Questioned Writing

By LLOYD L. JONES



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\$72.50 f.o.b. Salt Lake City, Utah

Manufactured by F. Y. FOX, 328 L Street, Salt Lake City, Utah

We are sending you⁸⁰ today an announcement of the sale and hope to receive an order from you by the next mail.

Yours very truly, (80)

Dear Sir:

Perhaps you have forgotten about the \$20 storage bill for the furniture that you left with²⁰ us a few months ago.

According to the terms of our agreement, the furniture should be sold in default of⁴⁰ payment. If we do not hear from you promptly, we will consider that this arrangement is still satisfactory⁶⁰ to you and we will sell the furniture at auction, sending you the returns from the sale less the expenses to⁸⁰ which we may be put and the storage charge.

Yours truly, (89)

Gentlemen:

The manager of a large firm in this city said, a day or two ago, that it takes a lot of²⁰ courage for a man to go into business for himself. The average man would rather let the other fellow⁴⁰ carry the heavy burden.

But, with the right kind of equipment, the drudgery of office work is simplified⁶⁰ and the chances for error diminished. Our new style loose-leaf ledger is a wonderful timesaver and will help⁸⁰ you keep your accounts accurately.

Our representative will call on you in a few days and tell you more about¹⁰⁰ it.

Very truly yours, (105)

Dear Sir:

Doubtless you know that Mr. Berry from England, who is making a visit to the United States, will²⁰ arrive in Cleveland Monday.

He can give you an authentic report of the financial condition of our⁴⁰ company over there.

Please decide what day you can see him and mail a letter addressed to him at 112⁶⁰ South Main Street, Buffalo, New York.

Sincerely yours, (69)

Graded Letters

On Chapters Eleven and Twelve

Dear Doctor:

There seems to be some question as to whether the patient is to take the prescription as prescribed

on²⁰ the bottle. He says that the nature of his case is such that there should be a departure from the regular plan.⁴⁰ His disposition is such that he is inclined to dispute with us. We want you to inspect the record again⁶⁰ so that there may be a mutual understanding as to the actual course which gives greatest expectation⁸⁰ of success. We do not wish to destroy our reputation for efficiency.

We suppose that an amputation¹⁰⁰ will be necessary in order to secure a correction of the old break in the arm. The X-ray picture¹²⁰ shows that there is little prospect for the arm to heal. You may want the picture to put with your description of¹⁴⁰ the case.

Yours sincerely, (144)

Dear Sir:

The photographer for the lithographers sent a telegram asking for permission to use some²⁰ modifications on the artistic work you asked him to do. A typographical error in the program for⁴⁰ the work you sent him caused him to make a fundamental change in the plan and it would work quite a hardship on him⁶⁰ to get it ready in time.

It would be a calamity now not to get it ready as a reward for⁸⁰ experimental work done by him. The members of that fraternity are very elastic in their interpretation¹⁰⁰ of the rules. It might be well to send him a cablegram asking that he have his stenographer prepare¹²⁰ a set of specifications showing just how he thinks the ornamental work should be done. He should also show¹⁴⁰ the justification for each change. Ask him not to make any drastic changes.

Yours truly, (156)

Dear Mr. James:

We are informed that the chairman of our board of directors asked you to apply for the position²⁰ of general manager. Will you please fill out the enclosed blank at once, so that we may give the Chamber of⁴⁰ Commerce definite information as to your knowledge of bond and mortgage work. The Board of Trade is also anxious⁶⁰ to know of your experience in handling chattel mortgages. Neither of these organizations saw the⁸⁰ first application blank you filled out and it has now been placed on file with the board of managers, who are anxious¹⁰⁰ to keep it in their permanent files.

When you come for an interview be prepared to answer some rather technical¹²⁰ questions about bills payable and bills receivable, and how to

determine both market price and selling¹⁰⁰ price of stocks issued by both the Northern Pacific and the Union Pacific.

While we know this is asking a¹⁰⁰ great deal, still we know you can do these things, and we want to make sure that you get the position. We feel that these will¹⁰⁰ help you.

Cordially yours, (184)

Dear McKenzie:

In connection with the subject under discussion last night, you will be interested in the²⁰ following quotation from an article I have on file:

"The New England section of the United States consists⁴⁰ of Maine, Vermont, New Hampshire, Massachusetts, Connecticut, and Rhode Island. It is a hilly and rugged⁴⁰ region, the soil is very thin and the winters are long and cold. The type of soil, and the cool, moist weather make an⁶⁰ ideal combination for the growing of potatoes. Along the Atlantic Coast can be caught herring, halibut,¹⁰⁰ mackerel, cod, haddock, and lobsters. The cities leading in the fishing industry are Boston and Gloucester.¹²⁰

"The swift-moving rivers forming rapids and waterfalls afford an abundance of cheap power for the running¹⁴⁰ of mills. Cotton and woolen mills are located at Fall River, Manchester, Fitchburg, Lawrence, Lewiston, Pawtucket,¹⁶⁰ and Providence; and the manufacture of shoes at Lynn, Brockton, Haverhill, Boston, and Salem. Other¹⁸⁰ manufacturing plants are men's hats at Danbury, firearms at Springfield, hardware in New Britain, machine tools in²⁰⁰ Worcester, and paper in Holyoke. Granite is quarried to a considerable extent around Quincy and²²⁰ marble is found in abundance in Proctor."

Sorry I have no notation as to the source of this material.²⁴⁰

Cordially yours, (243)

Wealth and Income

By ERNEST MINOR PATTERSON

President, American Academy of Political and Social Science

ONE DAY over fourteen years ago, the writer stood looking at the complex railway network in the heart of the²⁰ Ruhr region of Germany. The area was still occupied by the French. Germany was suffering the⁴⁰ aftermath of inflation which had come to a climax in October 1923. Everywhere⁶⁰ there were signs of great *wealth*. Railway cars were immovable on sidings and covered with snow. In all directions were⁸⁰ huge factory buildings, but they were silent. Railway tracks were rusted, idle men thronged Essen, the heart of that vast¹⁰⁰ industrial region.

There was *wealth* in abundance but no activity and hence no *income* from the properties.¹²⁰ The French failed in their endeavors because they could not keep the men and the machinery at work. The *wealth* was¹⁴⁰ unimportant unless *income* could be secured from it, and in this case *income* would have come from active factories¹⁶⁰ manufacturing steel products carried over the rail-

ways to markets where they would have been sold and paid for.¹⁸⁰

The above is a clear-cut example of the difference between *wealth* and *income*. As understandable as²⁰⁰ that difference is, there are probably more errors committed by the general public and its representatives²²⁰ in government, through failure to distinguish between them than in any other way.

Notice another illustration.²⁴⁰ Our governments, more particularly our cities, secure a large part of their revenues by taxing²⁶⁰ real estate. The amount of the tax is determined by placing a valuation on the real estate and then²⁸⁰ applying to it a tax rate. The real estate is *wealth*. The owner can pay his tax only in case he has *income*³⁰⁰ with which to make payment. This *income* appears if the real estate is used in a way that will yield it. This *income*³²⁰ may be secured by the raising and marketing of crops, by the construction and operation of factories³⁴⁰ whose products are sold and paid for, or in some other way. Unless the real estate which is *wealth* produces *income*,³⁶⁰ the cities get little or no revenue. We call a real estate tax a tax on *wealth*, but it is merely³⁸⁰ a device for taking from the owner a part of his *income*.

Or observe a bill recently introduced into⁴⁰⁰ Congress. This bill provides that in case of war every person with *wealth* amounting to \$1,000⁴²⁰ or more must subscribe to a certain amount of government bonds. The intent is presumably to make those with⁴⁴⁰ ability pay the cost of the war. This idea is a clear one and may be argued on its merits, but the⁴⁶⁰ method proposed is fantastic. During a war the need of a government is to divert to war uses a⁴⁸⁰ large fraction of the *income* of the country. This *income* is a flow of arms, ammunition, food, clothing, etc.⁵⁰⁰ *Wealth* is unimportant except as a source of *income* which can be transferred in some way to the government⁵²⁰ for public use. Therefore it makes no difference how much *wealth* a citizen may have. If funds are needed for⁵⁴⁰ war, the government must seek them from those who have *income*.

Let us suppose John Doe has property or *wealth* worth⁵⁶⁰ \$10,000 but is at the time deriving little *income* from it, say no more than \$400. He⁵⁸⁰ is required to subscribe to, say, \$2,000 worth of bonds. What will happen? He may sell all or part of⁶⁰⁰ his *wealth* to Richard Roe, receiving some of the latter's *income*, with which he buys the bonds. The government thus receives⁶²⁰ through John Doe some of Richard Roe's *income*.

But if all with *wealth* are taxed, Richard Roe probably could not make the⁶⁴⁰ purchase. In that case, both these men and all other citizens subject to the tax would go to their banks and borrow,⁶⁶⁰ pledging their *wealth* as security for the loan. The banks would give deposit accounts to these borrowers, who would⁶⁸⁰ then pay their taxes to the government. But with what result? This newly created purchasing power would be⁷⁰⁰ used by the government to acquire what it needs—arms, ammunition, food, clothing, services of laborers,⁷²⁰ etc. Unless some as yet unknown device can be discovered to prevent it, prices will rise. In other⁷⁴⁰ words, the government which taxed *wealth* would get a part of our *income* by outbidding us in the market. High prices⁷⁶⁰ or inflation will force economies not only on those who are sub-



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ject to the tax on wealth but on the masses¹⁸⁰ who are too poor to be taxable in this way.

If we desire to pay for a war by taxing those with⁸⁰⁰ ability, we ought to talk it over. A necessary start is to learn the difference between *wealth* and *income*. (820)

By Wits and Wags

A parent when asked for a written explanation for her son's absence during a storm, wrote the following:

Dear²⁰ Miss Jones:

Johnny's legs are twelve inches long and the snow is eighteen inches deep.

Very truly yours, (37)

Advice to motorists: Just because you see its tracks is no sign the train has just passed. (21)

A little girl of five was entertaining while her mother was getting ready. One of the ladies remarked to²⁰ the other with a significant look, "Not very p-r-e-t-t-y," spelling the last word.

"No," said the child⁸⁰ quickly, "but awful s-m-a-r-t." (47)

Temperance Advocate: I strongly object to the custom of christening ships with champagne.

The Other Man: I²⁰ don't; I think there's a temperance lesson in it.

Temperance Advocate: How can that be?

The Other Man: Well,⁴⁰ directly after her first taste of wine she takes to water and sticks to it. (53)

"Willie, will you run across the street and see how old Miss Smith is this morning?" said Willie's mother.

Willie returned²⁰ very promptly. "She says it's none of your business how old she is," reported Willie. (35)

He: I like a girl who can think.

She: Opposites always attract. (16)

Nit: I wonder why it is that fat men are always good-natured?

Wit: Probably because it takes them so long to²⁰ get mad clear through. (23)

Transcription Speed Project

Dear Mr. Smith:

Your welcome order was received this morning.

Although we are out of the particular style and²⁰ quality you ordered, and do not know at this writing whether or not we shall stock them again this season, we⁸⁰ are attaching a list of similar styles and qualities of which we have a stock on hand and which we feel certain⁸⁰ will meet your exact requirements and approval. You will find among them some very attractive numbers that²⁰ have proved to be not only good sellers but of

excellent wearing quality. We have had to replenish our¹⁰⁰ stock repeatedly this season. We do not seem to be able to manufacture enough to meet the demands.¹²⁰

We are confident that you will be able to make a selection from one of these numbers. After you have done¹⁴⁰ so, just jot down in the space provided the stock number of the merchandise you want, and return it in the enclosed¹⁰⁰ "postage paid" envelope.

Very cordially yours, (169)

My dear Miss Jones:

It is good to make new friends, and we are glad to add your name to our list of "Charge Patrons." It is²⁰ gratifying to know that so many of the finest citizens of this community are making our store⁴⁰ their shopping center.

We will endeavor to merit and hold your patronage, Miss Jones, and hope you will feel, as others⁶⁰ do, the hospitality of a friendly store with a friendly interest in every purchase you make,⁸⁰ large or small. Our customers are our guests, with every courtesy and attention extended to them.

We thank¹⁰⁰ you for giving us this opportunity of becoming acquainted with you—and of demonstrating our shopping¹²⁰ services, which we hope you will completely enjoy. Won't you come in sometime soon?

Cordially yours, (137)

Mental Drawbridges

(January O. G. A. Membership Test)

THE Feudal Lord in the Middle Ages was a wise man. He built a huge, towering wall around everything²⁰ he owned—his home, barns, and mills. Then he dug a deep ditch around the wall and filled it full of water. Now and again⁴⁰ he would sally out and wage a battle, but he could always return to his home, pull up the drawbridge and stick out⁶⁰ his chin at the whole world.

We should take a tip from him. When we get into our homes in the evening, after the "business⁸⁰ fight" is finished, we should pull away from the problems and difficult tasks of the day and learn to relax and¹⁰⁰ replete our vigor. Holiday time is as good as any in which to get that habit! (116)

The Fox and the Woodman

(Junior O. G. A. Test)

A FOX, hard pressed by the hunters after a long run, came up to a man who was cutting wood and begged him to show²⁰ him some place where he might hide. The man suggested his hut, and the fox crept in. When asked if he had seen the fox, the⁴⁰ man answered "No," but pointed with his finger. Not noticing the hint, the hunters went on. The fox was stealing off⁶⁰ without a word when the man upbraided him for taking leave of his house without thanking him for his safety. "A⁸⁰ pretty host," answered the fox. "If your finger had been as honest as your mouth, I should not have left your roof without¹⁰⁰ bidding you farewell." (104)